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unencumbered balance legally appropriated sufficient to cover the obligations of this contract.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon, and return same to you herewith, together with all other data submitted to me in this connection.

Respectfully,

JOHN G. PRICE,

Attorney-General.

2722.

APPROVAL, BONDS OF MT. VERNON CITY SCHOOL DISTRICT, KNOX COUNTY, OHIO, IN AMOUNT OF \$24,000.

Columbus, Ohio, December 21, 1921.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

2723.

DISAPPROVAL, BONDS OF NEW PLYMOUTH SPECIAL SCHOOL DISTRICT, VINTON COUNTY, OHIO, IN AMOUNT OF \$5,000.

Columbus, Ohio, December 21, 1921.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

Re: Bonds of New Plymouth special school district, Vinton county, in the amount of \$5,000 to construct a school house.

Gentlemen:—The officials of New Plymouth special school district, having charge of the issuance of the above described bonds, have made several efforts to submit a proper transcript showing authority for the issuance of the bonds. The last transcript submitted does not contain any evidence that the board of education ever authorized the issuance of the bonds. Judging from the certificates contained in this transcript, however, it appears that the board of education in November, 1920, submitted to the electors the question of levying a five mill tax on all of the taxable property of the school district for a period of six years for the purpose of building a school building, and a further tax of two mills as a sinking fund. It appears further from the certificate that this election carried and I take it from other disconnected information contained in the transcript that the board of education desires to issue bonds in the amount of \$5,000 in anticipation of the collection of the extra tax so voted.

The only provision of the General Code whereby a board of education may issue bonds without a vote of the electors directly given on the question of issuing such bonds for the purpose of constructing a school building, is found in 7629 G. C. Under this section, however, the amount of bonds which can be issued in any one year is limited to an amount equal to a tax of two mills