

There are other respects in which the transcript fails to show that the board of education has fully complied with all of the provisions of law relative to the issuance and sale of the bonds in question, but in view of the conclusion expressed above, it is unnecessary to go further into detail.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

1873.

APPROVAL, FINAL RESOLUTION FOR ROAD IMPROVEMENTS IN
 JEFFERSON, HURON AND MARION COUNTIES.

COLUMBUS, OHIO, February 24, 1921.

HON. LEON C. HERRICK, *State Highway Commissioner, Columbus, Ohio.*

1874.

STATE DEPARTMENT OF HEALTH—BALANCES OF SPECIAL HEALTH
 EMERGENCY LEVY UNDER SECTIONS 4450 AND 4451 G. C. SHALL
 BE TRANSFERRED TO CITY SINKING FUND—SECTION 4450 G. C.
 DOES NOT CONTEMPLATE REGULAR LEVY IN ABSENCE OF UN-
 USUAL CONDITIONS.

1. *Balances or surplus proceeds of a special health emergency levy under sections 4450 and 4451 G. C., which are not needed or can not be used for such emergency purposes, under section 5654 G. C., as amended in 103 O. L., 521, shall be transferred to the city sinking fund.*

2. *Section 4450 does not contemplate a regular or annual levy in the absence of unusual conditions and the propriety of levies under this section must be determined by the existence or non-existence of the conditions described in said section.*

COLUMBUS, OHIO, February 24, 1921.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN:—Acknowledgment is made of the receipt of your recent request for the opinion of this department as follows:

“We respectfully request your written opinion on the following matter. For the past three years the council of a municipality of this state has made an annual levy under section 4450 G. C., for general health epidemic purposes, the regular levy for the health department being insufficient to meet the expenses³ of epidemics. These moneys are placed in the health epidemic fund and the taxes levied and credited to such fund have been considerable more than necessary to meet the costs of epidemics, resulting in a large surplus in the fund.

Question 1.

Can the balance in the health epidemic fund raised by levy under au-