

assigned to J. H. Clark, was not released of record. A release from the said J. H. Clark now accompanies said abstract.

Other affidavits, made by Albert Shroeder, are also submitted, clearing up a number of minor objections relating to the heirs at law of Jacob D. Holtzman, and defects in the names in some of the instruments executed as disclosed by the abstract. The abstract now shows that Edward Wilber, who, if living, would have a dower interest in some of the premises, is now deceased.

While there are a number of imperfections in the title as disclosed by said abstract in the earlier transfers, it would seem that the history of the title to lot No. 3881 seems to be reasonably clear from the time that J. M. Kinsel acquired title in 1877, and the history of the title to lot No. 621 above described is rather definite from the time John Hilliard acquired title from Joseph Defrees by warranty deed in 1851.

While there are some imperfections in the title from the dates mentioned above, after careful consideration it is my opinion that with the affidavits and releases heretofore mentioned accompanying the abstract, the abstract now shows a sufficient title to said premises to be in the name of Mary H. Robbins, subject to the following tax liens for the year 1920, which are payable in June, 1921; general taxes, \$82.78; sewer assessments, \$5.74; conservancy, \$31.85. The taxes for the year 1921, the amount of which is undetermined, are also a lien.

The abstract discloses that no examination was made in the court of appeals of Miami county, nor in any of the United States courts.

Respectfully,

JOHN G. PRICE,  
*Attorney-General.*

2148.

DISAPPROVAL, BONDS OF SALT CREEK TOWNSHIP RURAL SCHOOL DISTRICT, MUSKINGUM COUNTY, OHIO, IN AMOUNT OF \$9,000, FOR ERECTION OF SCHOOL BUILDING.

COLUMBUS, OHIO, June 8, 1921.

*Industrial Commission of Ohio, Columbus, Ohio.*

Re: Bonds of Salt Creek township rural school district, Muskingum county, in the amount of \$9,000, for the erection of a new school building.

GENTLEMEN :—I have examined the transcript of proceedings of the board of education of Salt creek township rural school district submitted to me in connection with the above bond issue, and decline to approve the validity of said bonds for the following reasons :

(1) Section 7625 G. C., under authority of which the question of issuing the bonds under consideration was submitted to the electors of Salt Creek township rural school district, provides as follows :

“When the board of education of any school district determines that for the proper accommodation of the schools of such district it

is necessary to purchase a site or sites to erect a schoolhouse or houses, to complete a partially built schoolhouse, to enlarge, repair or furnish a schoolhouse, or to purchase real estate for playground for children, or to do any or all of such things, that the funds at its disposal or that can be raised under the provisions of sections seventy-six hundred and twenty-nine and seventy-six hundred and thirty, are not sufficient to accomplish the purpose and that a bond issue is necessary, the board shall make an estimate of the probable amount of money required for such purpose or purposes and at a general election or special election called for that purpose, submit to the electors of the district the question of the issuing of bonds for the amount so estimated. Notices of the election required herein shall be given in the manner provided by law for school elections."

The requirements of this section are clearly mandatory and the findings and estimate of cost therein required to be made by the board are jurisdictional to their authority to call an election. The transcript fails to show that the board complied with the mandatory provisions of said section. In fact the resolution adopted by the board on August 20, 1920, under authority of which said election was held, affirmatively shows that such findings and estimate were not made. This failure is in itself fatal to the validity of the election and consequently to the bonds.

(2) The transcript fails to show that provision has been made by the board of education for the levy and collection of an annual tax sufficient in amount to pay the interest upon and create a sinking fund for the redemption of the principal of the bonds at maturity. Such provision is necessary under Article XII, section 11, of the Ohio constitution.

(3) The transcript fails to show that a canvass of the election returns was made by the board of education as required by section 5120 G. C.

(4) The transcript contains no financial statement showing that the board of education will be able to pay interest and create a sinking fund for the redemption of the bonds.

(5) The transcript is not certified by any authorized officer of the district.

The last three objections mentioned could probably be corrected, but in view of the objections mentioned in the first two paragraphs this would be of no avail. I therefore advise you not to accept the bonds.

Respectfully,

JOHN G. PRICE,  
*Attorney-General.*

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2149.

APPROVAL, BONDS OF LOGAN COUNTY, OHIO, IN AMOUNT OF  
\$26,000, ROAD IMPROVEMENTS.

COLUMBUS, OHIO, June 8, 1921.