

bonds, filed with council his certificate showing the estimated life of the improvement and fixing the maximum maturity of the bonds. The filing of such certificates is required by sections 2295-7 and 2295-10 of the General Code, 109 O. L., p. 336, and is a jurisdictional step in the necessary proceedings authorizing the issuance of bonds.

Under date of August 22, 1922, I returned the transcripts for the above bond issues to the village authorities for correction and in my letter called attention to the fact that the transcripts failed to show that such certificates had been filed. The transcripts have since been returned corrected in other respects but make no mention of the filing of the required certificates.

It is therefore my opinion that the bonds under consideration are not valid obligations of the village of Celina and I advise the Industrial Commission not to purchase the same.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

3650.

DISAPPROVAL, REFUNDING BONDS, DOVER TOWNSHIP RURAL
 SCHOOL DISTRICT, \$6,000.

COLUMBUS OHIO, October 4, 1922.

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

Re: Refunding Bonds of Dover Township Rural School District, \$6,000.

GENTLEMEN:—I have examined the transcript for the above bond issue and decline to approve the validity of said bonds because the transcript fails to show that the board of education has made provision as required by Article XII, section 11, of the Ohio Constitution for the levy and collection of an annual tax to pay the interest and principal of said bonds as they fall due.

The transcript is not complete in other respects, but in view of the defect first above mentioned it will be useless to return the transcript for correction.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

3651.

APPROVAL, BONDS OF GUERNSEY COUNTY, \$60,000, FOR ROAD IM-
 PROVEMENTS.

COLUMBUS, OHIO, October 4, 1922.

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