

from a levy for that purpose if necessary. If funds are already in the general fund and available for that purpose, I see no reason to prevent the payment of these direct obligations of the county at once, thereby making a saving to the county in both interest and court costs. If it were to be held that the holders of the notes must first obtain a judgment and then either await a levy for the payment of the judgment and mandamus the county commissioners to make the levy in case of unwillingness on their part, then necessarily a considerable period of time would elapse before final payment. The notes in the meantime would draw interest and the expense to the county would be not inconsiderable. My conclusion is, therefore, that any moneys in the county general fund, not otherwise appropriated or encumbered, may be appropriated for the purpose of retiring the notes in question. This would not, of course, authorize the county to use the proceeds of special levies or of moneys derived from sources other than a general property tax devoted to a specific purpose for the retirement of these notes.

Your third question is whether the county may levy a tax to pay these notes. My discussion heretofore has specifically answered this inquiry. If the county is authorized to use moneys now in the general fund unappropriated and unincumbered for the purpose of retiring these notes, then, *a fortiori*, a tax may be levied for such purpose in the event that no funds are available. The subdivision is required by Section 5625-21, *supra*, to include in its budget not only a statement of operating expenses for the ensuing fiscal year, but also an amount for the payment of final judgments. The notes are now a fixed obligation of the county and a judgment might be obtained thereon, in which event the amount thereof would be required to be stated in the budget. The obligation being fixed, I see no reason why an amount sufficient to retire the notes could not be included in the budget and the resulting levy without compelling recourse to the courts for the purpose of obtaining judgment.

Respectfully,

EDWARD C. TURNER,
Attorney General.

1962.

APPROVAL, BONDS OF WILLOUGHBY RURAL SCHOOL DISTRICT,
LAKE COUNTY, OHIO—\$250,000.00.

COLUMBUS, OHIO, April 11, 1928.

Industrial Commission of Ohio, Columbus, Ohio.

1963.

APPROVAL, BONDS OF THE VILLAGE OF WILLOUGHBY, LAKE
COUNTY—\$162,950.55.

COLUMBUS, OHIO, April 12, 1928.

Industrial Commission of Ohio, Columbus, Ohio.