

approve all levies for debt charges without modification and that if any debt charge is omitted from the budget, the budget commission shall include it therein.

The annual assessment levied by the Mahoning Valley Sanitary District against the city of Youngstown is, in my opinion, a levy for a debt charge and the budget commission should have included in the budget in question the entire amount levied against the City and should not have approved the reduction made by the City. The question therefore, arises as to whether the budget commission, having certified this action to the City, must reconsider its action.

The rule is that the action of boards and commissions, as well as legislative bodies, is not always conclusive and beyond recall, but such bodies are possessed of inherent power to reconsider their action and adopt, if need be, the opposite course in all cases where vested rights of others have not intervened, the power to thus act being a continuing power. *State vs. Board of Public Service*, 81 O. S., 218. As long as the City has taken no action authorizing tax levies based on the action of the budget commission, which has been certified to such City, the budget commission does not only have the power, but in my opinion, it is its duty in the instant case to reconsider and revise its action on the budget of the City so that the law is complied with.

It is my opinion, therefore, that:

1. Where a board of directors of a sanitary district in which a city is located has duly levied an annual assessment upon such city for the purpose of providing funds for bond retirement and interest, it is the duty of the city to set forth in its tax budget the amount of such assessment.

2. The budget commission of the county in which such city is located has no authority to allow, as a reduction from said amount, funds which such city certifies in its budget to be available from the funds of its water department unless such funds have first been appropriated by the taxing authority of such city for that purpose and unless, prior to the certification by the budget commission of its action upon the budget of such city, the fiscal officers of such city have paid such funds to the county treasurer to be credited as a partial payment of such annual levy.

3. Where the budget commission has allowed as a reduction funds which have not been appropriated for that purpose and have not been paid to the county treasurer, and has certified its action to such city, and the city has taken no action thereon, it is the duty of such budget commission to reconsider and so revise its action on the budget of such city that such entire annual levy is included therein.

Respectfully,

JOHN W. BRICKER,

Attorney General.

2162.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND T. J. CONNER, OF CINCINNATI, OHIO, FOR THE CONSTRUCTION AND COMPLETION OF CONTRACT FOR HEATING AT LONGVIEW STATE HOSPITAL, CINCINNATI, OHIO, AT AN EXPENDITURE OF \$7,506.00—SURETY BOND EXECUTED BY THE NATIONAL SURETY CORPORATION OF NEW YORK.

COLUMBUS, OHIO, January 13, 1934.

HON. T. S. BRINDLE, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval, a contract between the state of Ohio, acting by the Department of Public Works for the Department of Public Welfare, and T. J. Conner, of Cincinnati, Ohio. This contract covers the construction and completion of contract for Heating for a project known as Extension of Heating and Electric Service Lines, Longview State Hospital, Cincinnati, Ohio, in accordance with Item 1; Item 2 (Alt. H-1); Item 3, (Alt. H-2); Item 6 (Alt. H-5a, 5b, 5c); Item 7 (Alt. H-6), substitution of Adasco Expansion joints in lieu of Yardway expansion joints, of the form of proposal dated December 15, 1933. Said contract calls for an expenditure of Seven thousand Five hundred and Six dollars (\$7,506.00).

You have also submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. Evidence is presented showing that the Controlling Board has released funds for this project in accordance with Sections 1 and 2 of House Bill No. 652 of the 90th General Assembly to cover the obligations of the contract. In addition, you have submitted a contract bond upon which the National Surety Corporation of New York appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also, it appears that the laws relating to the status of surety companies and the Workmen's Compensation have been complied with.

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

Respectfully,
JOHN W. BRICKER,
Attorney General.

2163.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND THE KELSO-WAGNER COMPANY OF DAYTON, OHIO, FOR THE CONSTRUCTION AND COMPLETION OF CONTRACT FOR ELECTRICAL WORK AT LONGVIEW STATE HOSPITAL, CINCINNATI, OHIO, AT AN EXPENDITURE OF \$9,230.00—SURETY BOND EXECUTED BY THE INDEMNITY COMPANY OF NORTH AMERICA.

COLUMBUS, OHIO, January 15, 1934.

HON. T. S. BRINDLE, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Works, for the Department of Public Welfare, and the Kelso-Wagner Company of Dayton, Ohio. This contract covers the construction and completion of contract for Electrical Work for a project known as Extension of Heating and Electric Service Lines, Longview State Hospital, Cincinnati, Ohio, in accordance with Item No. 8 and Item No. 9