

Section 6929 of the General Code authorizes the county commissioners to issue bonds in anticipation of the collection of taxes under section 6927. The bonds authorized are county bonds and become general obligations of the county and the county commissioners must provide a tax levy for any deficiency in the payment or collection of any of the township taxes.

In the event that a township has such sinking fund levies or other bonds which would preclude the county commissioners from levying the tax authorized under section 6927 of the General Code in any year, it is not believed that this would prevent the county commissioners from making such levy at any time when the tax duplicate would sustain the levy authorized under section 6927. As the township's share of cost and expense of such road is to be paid by a tax levy, which levy is in the future, it is not believed that such share of the costs and expense can be considered in the light of an account payable for which credit must be given under House Bill No. 527.

Of course the township's share of the cost and expense of such improvement could be paid primarily from the road funds of the township and in event that there are no funds available for such purpose the county commissioners are authorized to make the levy under section 6927 of the General Code. If this is a county project and if no funds are available for the payment of the township's share of such improvement it is believed that such obligation is an account payable only in the method provided by section 6927 of the General Code and in that event there can be no deficit as contemplated under House Bill No. 527.

You are therefore advised that in cases where the county commissioners are authorized under section 6927 of the General Code to levy a tax against the property of a township for the purpose of paying the township's share of the construction of a county road and it is impossible to make such a levy by reason of other preferred levies that such cost could not be considered as an account payable under the provisions of House Bill No. 527 and be included in the deficit of such township.

Respectfully,
C. C. CRABBE,
Attorney General.

3237.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND VERNON REDDING AND ASSOCIATES, OF MANSFIELD, OHIO, FOR ARCHITECTURAL SERVICES IN CONNECTION WITH REMODELING HOSPITAL AT OHIO STATE REFORMATORY, MANSFIELD, OHIO, AT EXPENDITURE OF \$975.00.

COLUMBUS, OHIO, April 1, 1926.

HON. GEORGE F. SCHLESINGER, *Director, Department of Highways and Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Highways and Public Works for and on behalf of the Ohio State Reformatory, and Vernon Redding and Associates, of Mansfield, Ohio. This contract covers architectural services in connection with remodeling hospital at Ohio State Reformatory, Mansfield, Ohio, and calls for an expenditure of \$975.00.

You have 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.

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,
C. C. CRABBE,
Attorney General.

3238.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND VERNON REDDING AND ASSOCIATES, OF MANSFIELD, OHIO, COVERING ARCHITECTURAL SERVICES IN CONNECTION WITH CHAPEL AT OHIO STATE REFORMATORY, MANSFIELD, OHIO, AT EXPENDITURE OF \$3,900.00.

COLUMBUS, OHIO, April 1, 1926.

HON. GEORGE F. SCHLESINGER, *Director, Department of Highways and Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Highways and Public Works for and on behalf of the Ohio State Reformatory, and Vernon Redding and Associates, of Mansfield, Ohio. This contract covers architectural services in connection with chapel at Ohio State Reformatory, Mansfield, Ohio, and calls for an expenditure of \$3,900.00.

You have 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.

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,
C. C. CRABBE,
Attorney General.

3239.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND VERNON REDDING AND ASSOCIATES, OF MANSFIELD, OHIO, COVERING ARCHITECTURAL SERVICES IN CONNECTION WITH REMODELING DORMITORY AT OHIO STATE REFORMATORY, MANSFIELD, OHIO, AT EXPENDITURE OF \$235.00.

COLUMBUS, OHIO, April 1, 1926.

HON. GEORGE F. SCHLESINGER, *Director, Department of Highways and Public Works, Columbus, Ohio.*