

that nowhere in any of the proceedings of the county commissioners of Auglaize county or of the joint board were any such findings made. The petitions in each case allege that the improvement will conduce to the public health, convenience and welfare, but no such findings are made by the commissioners.

The several transcripts are in certain respects incomplete, but in view of the doubt in my mind as to the constitutionality of the ditch law, under authority of which the bonds were issued, I deem it unnecessary to go into detail or to suggest necessary corrections.

For the reasons expressed, I believe it my duty to advise that you decline to accept the bonds.

Respectfully,
JOHN G. PRICE,
Attorney-General.

1871.

APPROVAL, BONDS OF UNION COUNTY, OHIO, IN AMOUNT OF
\$25,000.00, FOR DITCH IMPROVEMENTS.

COLUMBUS, OHIO, February 21, 1921.

Industrial Commission of Ohio, Columbus, Ohio.

1872.

DISAPPROVAL, REFUNDING BONDS OF WESTON VILLAGE SCHOOL
DISTRICT IN AMOUNT OF \$14,000.00.

COLUMBUS, OHIO, February 23, 1921.

Ohio State Teachers Retirement System, Columbus, Ohio.

Re: Refunding bonds of Weston Village School District in the amount of \$14,000, being 28 bonds of \$500 each.

GENTLEMEN:—Upon examination of the transcript for the above bond issue I find that the resolution authorizing the issuance of the bonds was adopted November 10, 1920, and that it is provided in said bond resolution that the bonds shall be dated October 1, 1920. I find no provision in the General Code which authorizes a board of education to issue bonds bearing date prior to the date of the passage of the legislation authorizing their issuance. In fact, the General Code contains no provision relative to the dating of bonds issued under authority of section 5656. It can not, however, be assumed that the mere absence of any provision will authorize the board of education to issue bonds which shall bear date prior to their authorizing act. If they are authorized to issue bonds bearing date six weeks prior to the bond resolution, by the same reasoning they could issue bonds bearing date a year or more prior to the bond resolution. This practice should not to say the least be approved, and I therefore advise you not to accept the bonds.

There are other respects in which the transcript fails to show that the board of education has fully complied with all of the provisions of law relative to the issuance and sale of the bonds in question, but in view of the conclusion expressed above, it is unnecessary to go further into detail.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

1873.

APPROVAL, FINAL RESOLUTION FOR ROAD IMPROVEMENTS IN
 JEFFERSON, HURON AND MARION COUNTIES.

COLUMBUS, OHIO, February 24, 1921.

HON. LEON C. HERRICK, *State Highway Commissioner, Columbus, Ohio.*

1874.

STATE DEPARTMENT OF HEALTH—BALANCES OF SPECIAL HEALTH
 EMERGENCY LEVY UNDER SECTIONS 4450 AND 4451 G. C. SHALL
 BE TRANSFERRED TO CITY SINKING FUND—SECTION 4450 G. C.
 DOES NOT CONTEMPLATE REGULAR LEVY IN ABSENCE OF UN-
 USUAL CONDITIONS.

1. *Balances or surplus proceeds of a special health emergency levy under sections 4450 and 4451 G. C., which are not needed or can not be used for such emergency purposes, under section 5654 G. C., as amended in 103 O. L., 521, shall be transferred to the city sinking fund.*

2. *Section 4450 does not contemplate a regular or annual levy in the absence of unusual conditions and the propriety of levies under this section must be determined by the existence or non-existence of the conditions described in said section.*

COLUMBUS, OHIO, February 24, 1921.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN:—Acknowledgment is made of the receipt of your recent request for the opinion of this department as follows:

“We respectfully request your written opinion on the following matter.

For the past three years the council of a municipality of this state has made an annual levy under section 4450 G. C., for general health epidemic purposes, the regular levy for the health department being insufficient to meet the expenses³ of epidemics. These moneys are placed in the health epidemic fund and the taxes levied and credited to such fund have been considerable more than necessary to meet the costs of epidemics, resulting in a large surplus in the fund.

Question 1.

Can the balance in the health epidemic fund raised by levy under au-