

visions of law relating to the construction of joint county road improvements by joint boards of county commissioners in so far as the same are applicable."

The provisions of law relating to joint county road improvements referred to in section 3298-15n G. C. are those found in sections 6930 to 6944-1 G. C. Under the provisions of these sections it is clear that the disposition of objections to said joint county road improvement and of claims for compensation and damages by reason thereof is a matter for the joint board of county commissioners and not for each board of county commissioners separately, and what is more to the point, it is for said joint board of county commissioners to determine whether the improvement shall proceed, and to adopt the surveys, plans, profiles, specifications and estimates if no objections or claims for compensation or damages are found, or after the same have been disposed of, if found.

Under the provisions of section 3298-15n making applicable to joint township road improvements the provisions of sections 6930 et seq. G. C., it was in this case the duty of the joint board of township trustees of Harrison and Howard townships to determine whether or not said improvement should proceed after the time for filing objections to said improvement and claims for compensation and damages therefor, and if so, to adopt the plans, specifications and estimates for said improvement. The adoption by said joint board of township trustees of a resolution determining to proceed with said improvement and approving the plans, specifications and estimates therefor are clearly jurisdictional to the power of the board of township trustees of said township to issue bonds for its respective share of the cost and expense of this improvement, and inasmuch as said resolution was not adopted by said joint board of township trustees of Harrison and Howard townships, the board of township trustees of Harrison township had no power to adopt a resolution providing for the issue of bonds here in question, and for this reason I am compelled to advise you not to accept said bonds.

Respectfully,

JOHN G. PRICE,  
*Attorney-General.*

2280.

DISAPPROVAL, BONDS OF CITY OF WELLSVILLE IN AMOUNT OF  
\$65,000, WATERWORKS IMPROVEMENT.

COLUMBUS, OHIO, July 29, 1921.

*Industrial Commission of Ohio, Columbus, Ohio.*

GENTLEMEN :—

Re: Bonds of the city of Wellsville in the amount of \$65,000 to enlarge, improve and repair the present waterworks system.

The transcript of the proceedings of council authorizing the above bond issue as submitted to me discloses that said bonds were issued by city council without a vote of the electors. The financial statement shows that the total

tax value of all property in the city as assessed for taxation is \$8,158,780. The present issue of \$65,000 is therefore in excess of one-half of one per cent of the tax duplicate. The city council was therefore without authority to issue bonds in the amount of \$65,000 for the purpose intended unless it clearly appears that

“\* \* \* the income from such waterworks is sufficient to cover the cost of all operating expenses, interest charges and to pass a sufficient amount to the sinking fund to retire such bonds at maturity.”  
(Section 3949 G. C.)

The financial statement of the waterworks receipts and expenditures for the year 1920 as set forth in the transcript discloses that the total receipts, including delinquent accounts and cash balance from the preceding year amounted to \$33,889.81, the actual collections in the department for the year being only \$26,086.64, whereas the disbursements for the same period, including interest and bonds maturing were \$32,244.40. This, of course, does not include any expenditure for interest and sinking fund for the bonds under consideration, which will amount to approximately \$10,000 per year until the bonds mature.

The fact that the city auditor certifies that in his opinion “sufficient revenue in excess of the operating expenses will be produced by the waterworks department to pay interest charges and retire the bonds at maturity” is not sufficient to establish that fact in the face of the contrary showing in the financial statement.

Since, therefore, the transcript fails to show that the revenues from the waterworks are sufficient to authorize the issuance of the bonds in question, and the amount thereof is in excess of the limitation of one-half of one per cent of the total tax duplicate of the city, I am of the opinion that the city council is without authority to issue the bonds under consideration without first submitting the question of such issue to a vote of the electors.

I therefore advise that you decline to accept the bonds.

Respectfully,

JOHN G. PRICE,  
*Attorney-General.*

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2281.

APPROVAL, BONDS OF XENIA CITY SCHOOL DISTRICT IN AMOUNT OF \$208,000.

COLUMBUS, OHIO, July 29, 1921.

*Industrial Commission of Ohio, Columbus, Ohio.*

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2282.

APPROVAL, BONDS OF HINCKLEY VILLAGE SCHOOL DISTRICT, MEDINA COUNTY, IN AMOUNT OF \$45,000.

COLUMBUS, OHIO, July 30, 1921.

*Industrial Commission of Ohio, Columbus, Ohio.*