COLUMBUS, OHIO, November 30, 1928.

HON. ELMER L. GODWIN, Prosecuting Attorney, Bellefontaine, Ohio.

DEAR SIR:—This will acknowledge receipt of your communication requesting my opinion as follows:

"A board of education in this county has always gone by the name of The Rushcreek Township Rural School District of Logan County, Ohio, and maintained and used this name until about a year ago, when an inspector decided that the board was wrongfully named, that it should be The Rushsylvania Village School District instead of The Rushcreek Township Rural School District. Since the inspector's report, the County Auditor has been carrying this district on the duplicate as The Rushsylvania Village School District.

On November 6th of this year at the general election the Board of Education of this district voted upon the question of issuing bonds for the purpose of purchasing a site and erecting and equipping a new school house thereon. The question that I want answered is,—what name to use in the issuing of these bonds, 'The Rushsylvania Village School District' or 'The Rushcreek Township Rural School District?'"

I am advised that in April, 1926, the Board of Education of the Logan County School District created, by authority of Section 4736, General Code, a new school district within the county school district, from territory which had formerly composed the Rushsylvania Village School District, containing the incorporated village of Rushsylvania and Rushcreek Township Rural School District. The new district, thus formed, had a total tax valuation of considerably more than \$500,000.

By reason of the provisions of Section 4681, General Code, this new district, thus created, is a village school district, and should be so designated by name. Section 4681, General Code, provides as follows:

"Each village, together with the territory attached to it for school purposes, and excluding the territory within its corporate limits detached for school purposes, and having in the district thus formed a total tax valuation of not less than five hundred thousand dollars, shall constitute a village school district."

Inasmuch as the new district created by the act of the county board of education in 1926 is properly called a village school district and is carried on the records of the county auditor as the Rushsylvania Village School District, any bonds now issued by the district should show on their face to have been issued by the Rushsylvania Village School District.

Respectfully,
Edward C. Turner,
Attorney General.

2943.

APPROVAL, BONDS OF THE VILLAGE OF SYLVANIA, LUCAS COUNTY, OHIO—\$28,305.92.

COLUMBUS, OHIO, November 30, 1928.

Industrial Commission of Ohio, Columbus, Ohio.