

From this resolution it appears that the first bond of the series matures February 1, 1923.

It is the opinion of this department that under authority of section 14 of the Griswold Act, the first bond of a series of bonds issued subsequent to January 1, 1922, cannot mature until after the final tax settlement for the year next following the inclusion of a tax for said bonds and interest. As there is nothing in the transcript to indicate that the taxes for said bonds were levied on the 1921 duplicate, I assume that the first levy will be made on the 1922 duplicate, in which event the final tax settlement relative to the collection of such taxes will not occur until August, 1923.

The board of education is therefore without authority to provide that the first bond of the series may mature on February 1, 1923.

I am therefore of the opinion that said bonds are not issued in compliance with the provisions of law and advise the Industrial Commission not to purchase the same.

Respectfully,
JOHN G. PRICE,
Attorney-General.

3125.

APPROVAL, BONDS OF ERIE COUNTY IN AMOUNT OF \$5,000, BEING PART OF AN ISSUE OF \$54,500 FOR CONSTRUCTION OF SEWERS AND SEWAGE DISPOSAL PLANT.

COLUMBUS, OHIO, May 22, 1922.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

3126.

CERTIFICATE OF INCREASE IN PENALTY OF BOND OF JOHN W. GRAHAM FROM \$3,000 TO \$5,000 COVERING FAITHFUL PERFORMANCE OF DUTIES AS DIVISION ENGINEER IN DEPARTMENT OF HIGHWAYS AND PUBLIC WORKS, DIVISION OF HIGHWAYS—THE GLOBE INDEMNITY COMPANY, SURETY.

COLUMBUS, OHIO, May 23, 1922.

HON. HARVEY C. SMITH, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—I transmit herewith certificate of increase in the penalty of the bond of John W. Graham from \$3,000.00 to \$5,000.00 covering the faithful performance by Mr. Graham of his duties as division engineer in the department of highways and public works, division of highways. The certificate is signed by Mr. Graham as principal and by Globe Indemnity Company as surety. The bond in question is given under the provisions of section 1182 G. C.

While the furnishing of a certificate of increase in the penalty of the bond rather than the substitution of an entirely new bond is somewhat unusual, I do not