

3809.

APPROVAL, NOTES OF VILLAGE OF SYLVANIA, LUCAS COUNTY,
OHIO—\$25,000.00.

COLUMBUS, OHIO, December 3, 1931.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

3810.

CLEVELAND PUBLIC LIBRARY—AUTHORITY AND DUTIES OF
BUDGET COMMISSIONERS DISCUSSED—DISTRIBUTION OF IN-
TANGIBLE TAXES TO SUCH LIBRARY—SENATE BILL No. 323.

SYLLABUS:

1. *The budget commission has no authority to consider the certification by the board of trustees of the Cleveland Public Library since Sections 4014 et seq. are repealed by implication, and therefore give no authority for the assessment in such manner, but the budget commission should, under Section 5625-23, General Code, include in its budget any items of omitted debt charges that are apparent.*

2. *The budget commission in determining the amount to be taxed for the purposes of the Cleveland Public Library should deduct from the amounts certified to it an amount equal to the tax levied for library purposes for the tax year of 1930 and base any assessment which it makes upon the product arrived at in this manner.*

3. *The amount which the Cleveland Public Library is entitled to receive from the distribution of intangible taxes includes the money for sinking fund purposes, the retirement of bonds, and the payment of interest on the outstanding bonds of the Cleveland Public Library.*

4. *No part of the taxes which are receivable by the public library can be advanced by the county treasurer prior to the settlement between the auditor of state and the county auditor as set forth in Section 7 of Amended Senate Bill No. 323, but the board of library trustees may derive their funds necessary for library purposes by the issuance of notes in the amount and manner provided in Section 7 of such act.*

COLUMBUS, OHIO, December 4, 1931.

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

GENTLEMEN:—We are in receipt of your request for opinion, with which you enclose a letter from the Director of Law of the City of Cleveland, which letter reads as follows:

“The Cleveland Public Library is organized pursuant to G. C. Section 7635 and subsequent sections.

Section 7639 reads:

‘Such board of library trustees annually, during the month of May,