

Section 5649-9a, G. C., which is part of House Bill No. 175 as passed by the 86th General Assembly provides in part as follows:

"The bond-issuing authority of any political subdivision may elect to submit any bond issue authorized by law to vote of the people. In such case and in every case on which said bond issuing authority is required to submit any bond issue to vote of the people, they shall pass a resolution which shall set forth the necessity of such bond issue, its purpose, amount and approximate maturities, *and of the levy of a tax outside of the limitations of section 5649-5b of the General Code, and all other limitations upon tax rates prescribed by law, to pay the interest on and to retire the said bonds.* * * * They shall certify such resolution to the county auditor at least sixty days prior to the November election at which it is desired to submit such question. Thereupon and more than fifty days prior to such November election the county auditor shall calculate the average annual levy throughout the life of the bonds which will be required to pay the interest on and retire such bonds, * * * . The auditor shall, not less than fifty days prior to such November election certify the amount of such average to the bond-issuing authority submitting the same. Thereupon the said authority, if it desires to proceed with the issue of said bonds, shall more than forty days prior to such November election, certify its resolution, together with the amount of the *average tax levy* estimated by the county auditor and the maximum number of years required to retire the bonds, to the deputy state supervisors of elections of the county, and they shall prepare the ballot and make other necessary arrangements for the submission of the question to the voters of the county at the ensuing November election."

It will therefore be observed that in all cases in which the question of issuing bonds is to be submitted to the electors there shall at the same time be submitted the question of voting a tax levy outside of the limitations sufficient to meet the sinking fund requirements for said bonds.

There has been no such submission in this case to the electors, and for that reason it cannot be said that these will be legal and valid obligations of the municipality, and you are advised not to accept said bonds.

Respectfully,

C. C. CRABBE,

Attorney General.

3125.

ABSTRACT, STATUS OF TITLE, TO LAND IN MARIETTA TOWNSHIP,
WASHINGTON COUNTY, OHIO.

COLUMBUS, OHIO, February 11, 1926.

HON. CARL E. STEEB, *Secretary, Ohio Agricultural Experiment Station, Columbus, Ohio.*

DEAR SIR:—Examination of an abstract of title, warranty deed, encumbrance estimate and certificate of the Controlling Board submitted by your department to this office for our examination, discloses the following:

The abstract as submitted was prepared and certified under date of January 5,

1926, and pertains to the following premises, to wit, 55.87 acres of land composed of two tracts, 53.54 acres of which is in section 8, township 2, range 8, and 2.33 acres of which is in 160 acre lot No. 7, section 2, township 2, range 8, Marietta township, Washington county, Ohio, and more particularly described in the deed abstracted in the last section of the abstract to which this opinion is attached.

Upon examination of said abstract, I am of the opinion that same shows a good and merchantable title to said premises in Louis E. Miller, subject to the following exceptions:

The certificate of the abstracter as submitted does not make a sufficient showing with reference to taxes and assessments against said premises. A careful examination of the records of Washington county must be made with reference to the matter of taxes and assessments, and a further certificate of the abstracter furnished disclosing the exact status with reference thereto.

The warranty deed as submitted, when properly delivered will be sufficient to convey the premises under consideration to the State of Ohio. In this connection, however, attention is directed to the recital in the latter part of the description which seems to indicate an oil and gas lease to the Alice Oil and Gas Company, purporting to cover the premises under consideration. However, there nowhere appears in the abstract any reference or abstract of any gas lease whatsoever.

The encumbrance estimate as submitted, bearing number 543 covering the premises described, at a consideration of \$12,500, has been properly certified by the Director of Finance under date of January 13, 1926.

The certificate of the Director of Finance showing approval of the purchase by the Controlling Board has also been submitted, and is sufficient to show the approval of said board.

The abstract of title, warranty deed, encumbrance estimate and certificate of the Director of Finance, submitted by your department are herewith returned.

Respectfully,

C. C. CRABBE,

Attorney General.

3126.

APPROVAL, BONDS OF VILLAGE OF PARMA, CUYAHOGA COUNTY,
\$10,400.00.

COLUMBUS, OHIO, February 10, 1926.

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

3127.

APPROVAL, LEASES ON MIAMI, ERIE, OHIO AND HOCKING CANALS
AND INDIAN, BUCKEYE AND ST. MARYS LAKES.

COLUMBUS, OHIO, February 15, 1926.

Department of Highways and Public Works, Division of Public Works, Columbus, Ohio.

GENTLEMEN:—I have your letter of February 11, 1926, in which you enclose the following leases, in triplicate, for my approval: