

Under amended section 7639 G. C., however, the board of education is not now required to make a levy sufficient to realize the amount of money certified to it by the board of library trustees. It may raise by taxation the amount so certified, if it can be done by a levy not exceeding one and one-half mills, but it is not bound to do so.

What has been said does not mean that the board of education may arbitrarily refuse to raise any money at all for library purposes when funds are needed, but that such board has the power of finally deciding (1) the necessity for funds and (2) the amount that should be raised, and that in making its decision the board should take into consideration, among other things, the certificate of the board of library trustees and treat it as making a prima facie case on both points. And since there appears to be no prohibition against the board of education either increasing or decreasing the amount named in the certificate, it is believed that the board may, in the exercise of a sound discretion, either increase or decrease the amount if, after investigation, it appears that such action is justified, but subject, of course, to the limitation prescribed by the statute itself that the tax levy to produce the funds shall not exceed one and one-half mills.

You are also advised that so long as the proposed tax levy of the board of education for library purposes does not exceed one and one-half mills, it is not subject to reduction by the county budget commissioners.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

3048.

DISAPPROVAL, BONDS OF DUNDAS VILLAGE SCHOOL DISTRICT,
 VINTON COUNTY, IN AMOUNT OF \$15,000.

COLUMBUS, OHIO, May 2, 1922.

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

Re.: Bonds of Dundas Village School District, Vinton County, in the amount of \$15,000, for the purpose of purchasing a site and erecting and equipping a three-room school building.

GENTLEMEN:—The transcript submitted in connection with the above bond issue is incomplete, containing only a copy of the resolution authorizing the issuance of said bonds. This resolution indicates that the issuance of said bonds was authorized by a vote of the electors submitted at a special election on the 7th day of February, 1922. It does not, however, contain a transcript of the proceedings showing the authorization of such an election, a copy and proof of publication of the notice thereof, a canvass of the returns of the election, or form of ballot used at the election, nor does it contain other information essential to determining the authority and validity of said bond issue.

Such transcript, however, as has been submitted clearly indicates that the board of education has not complied with the provisions of the Griswold Act in the issuance of said bonds in the following particulars:

- (1) The transcript contains no showing that the certificate as to the life of

the improvement and the maximum maturity of the bonds was filed as required by sections 2 and 7 of the Griswold Act (109 O. L. 336).

(2) The first bond of the series falls due April 22, 1923, which is contrary to the provisions of section 14 of the Griswold Act, unless it can be shown that a tax for the payment of the principal and interest of said bonds was included in the 1921 tax levy.

(3) The provisions of section 14 of the Griswold Act have also been violated in that the total issue of bonds has not been made payable in substantially equal annual installments. For the first three years \$500 principal falls due each year; for the second three years \$750 falls due each year; for the third three years \$1,000 falls due each year; for the fourth three years \$1,250 falls due each year, and for the fifth three years \$1,500 falls due each year.

In view of the defects pointed out, it would be useless to return the transcript for completion, and I advise the Industrial Commission not to purchase the bonds.

Respectfully,

JOHN G. PRICE,
Attorney-General.

3049.

APPROVAL, BONDS OF HARPERSFIELD TOWNSHIP RURAL SCHOOL DISTRICT, ASHTABULA COUNTY, IN AMOUNT OF \$6,000.

COLUMBUS, OHIO, May 2, 1922.

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

3050.

APPROVAL, BONDS OF EAST COLUMBUS VILLAGE SCHOOL DISTRICT, FRANKLIN COUNTY, IN AMOUNT OF \$3,600.

COLUMBUS, OHIO, May 2, 1922.

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

3051.

OHIO SOLDIERS' ADJUSTED COMPENSATION—MIDSHIPMEN OF UNITED STATES NAVAL ACADEMY ENTITLED TO RECEIVE SAME WHEN MEETING ALL REQUIREMENTS.

COLUMBUS, OHIO, May 2, 1922.

Commissioners of the Sinking Fund, of the State of Ohio, Columbus, Ohio.

GENTLEMEN:—A request for an opinion of this department as to the eligibility of midshipmen of the United States Naval Academy to receive the Ohio adjusted