

"Bonds or notes issued in anticipation of the levy or collection of special assessments, either in original or refunded form, county bonds issued in anticipation of the levy or collection of township taxes, notes issued in anticipation of the collection of current revenues, notes issued for emergency purposes under Section 2293-7 of the General Code or heretofore issued under Sections 4450, 5629, or 7630-1 of the General Code, and bonds issued to pay final judgments shall not be considered in calculating the net indebtedness."

Bonds by a township issued to pay the township's portion of the cost of road improvements clearly do not fall within the excepted class set out in Section 2293-13, General Code. The transcript does not indicate that an election was held on the question of whether or not the above bonds should be issued.

For the above reasons, it is my opinion that the above bonds are being issued without legal authority and I am therefore compelled to advise you not to purchase the same.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

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1979.

APPROVAL, BONDS OF THE BOARD OF COUNTY COMMISSIONERS OF  
LAKE COUNTY, OHIO, \$7,117.25.

COLUMBUS, OHIO, April 16, 1928.

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

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1980.

APPROVAL, BONDS OF THE BOARD OF COUNTY COMMISSIONERS OF  
LAKE COUNTY, \$21,787.50.

COLUMBUS, OHIO, April 16, 1928.

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