

in that connection, it is to be observed that the question of the rights of the water users is referable to their existing lease contracts; and of course the law will protect such water users to the extent of their legal rights.

As to the pole line right of way lease: Your board will not be at liberty to add to the land valuation the capitalized value of the income from such lease; for as pointed out by this department in the previous opinion first above mentioned, the value which your board is to fix is the actual value, without regard to the purposes for which the property is intended to be used.

You refer to the presence of a ridge of merchantable sand or gravel on a part of the property to be appraised. That is an actuality which your board may properly take into consideration in arriving at the actual value of the property subject to appraisal.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

2051.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS,
 JEFFERSON COUNTY, OHIO.

COLUMBUS, OHIO, May 6, 1921.

HON. LEON C. HERRICK, *State Highway Commissioner, Columbus, Ohio.*

2052.

APPROVAL, BONDS OF SYCAMORE RURAL SCHOOL DISTRICT,
 WYANDOT COUNTY, OHIO, IN AMOUNT OF \$15,000.

COLUMBUS, OHIO, May 7, 1921.

Industrial Commission of Ohio, Columbus, Ohio.

2053.

DISAPPROVAL, BONDS OF THE UPPER SCIOTO DRAINAGE AND
 CONSERVANCY DISTRICT IN AMOUNT OF \$266,900.

COLUMBUS, OHIO, May 7, 1921.

Industrial Commission of Ohio, Columbus, Ohio.

Re: Bonds of The Upper Scioto Drainage and Conservancy District in the amount of \$266,900.00.

GENTLEMEN:—I am unable to find any provision of the General Code authorizing the industrial commission to purchase bonds of the upper Scioto drainage and conservancy district. Section 1465-58 G. C. authorizes the industrial commission to

invest any of the surplus or reserve belonging to the state insurance fund "in bonds of the United States, the state of Ohio, or of any county, city, village or school district of the state of Ohio * * *." Bonds of a conservancy district do not fall within any of the classes of bonds mentioned in said section of the General Code and I therefore advise the commission to rescind its action authorizing the purchase of the bonds.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

2054.

FEDERAL CENSUS—WHEN VILLAGES BECOME CITIES—PROSECUTING ATTORNEY LEGAL ADVISER OF BOARD OF EDUCATION OF MUNICIPALITY UNTIL CITY OFFICIALS ELECTED—TEACHERS' CERTIFICATES ISSUED BY COUNTY BOARDS OF SCHOOL EXAMINERS SUFFICIENT UNTIL CITY BOARD OF SCHOOL EXAMINERS START TO FUNCTION.

1. *The prosecuting attorney of the county in which the municipality is located is the legal adviser of the board of education of a municipality which has become a city by virtue of the proclamation of the secretary of state, while that municipality is still functioning under the village form of government and has not yet elected city officials.*

2. *Teachers' certificates issued by county boards of school examiners or the state board of school examiners, will be sufficient to carry teachers through the present year and until a city board of school examiners starts to function. Such city board of school examiners (7838 G. C.) can be appointed only by the board of education elected for the city school district in November, 1921.*

COLUMBUS, OHIO, May 9, 1921.

HON. VERNON M. RIEGEL, *Superintendent of Public Instruction, Columbus, Ohio.*

DEAR SIR:—Acknowledgment is made of the receipt of your request for the opinion of this department upon the following questions:

"1. Who is the legal adviser of the board of education in a municipality which has become a city by virtue of the proclamation of the secretary of state while that municipality is still functioning under the village form of government and has not yet elected city officials?"

"2. What authority issues certificates to teachers in such a municipality for the remainder of this year if certificates must be issued and for the year beginning September 1, 1921?"

Pertinent sections of the statutes are as follows:

Sec. 3497: "Municipal corporations, which, at the last federal census, had a population of five thousand or more, shall be cities. All other municipal corporations shall be villages. * * * Villages which, at any future federal census, have a population of five thousand or more, shall become cities."