

to request from the taxing authorities of each township and municipality within the general health district the amount apportioned to such township or municipality by the county auditor for the district health fund. This request should be made on or before the first of June in each year instead of the 30th day of June as mentioned in your letter.

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The board of health of a general health district has obviously no authority to appropriate any money for the district health fund when no provisions therefor have been previously made in the tax budgets of the subdivisions within the general health district. * * * I find no authority whereby, under the law as now in force and effect, a district authority may appropriate or receive any part of the proceeds of taxation when no provision has been made for such funds under Sections 5625-20 et seq., of the General Code."

The observations of the Attorney General quoted above, with respect to district health boards are equally applicable to county boards of education and are dispositive of the question before us. I am therefore of the opinion that in the event a county board of education fails to certify to the taxing authority of the several school districts of a county school district, an estimate of contemplated revenues and expenditures as provided by Section 5625-20, General Code, the county auditor of the county in question, is without authority to deduct from the revenues of the several districts as provided by Section 4744-3, General Code, the amount certified to him by the county board of education pursuant to the provisions of Section 4744-2, General Code.

Respectfully,

JOHN W. BRICKER,
Attorney General.

3940.

APPROVAL, BONDS OF CANFIELD VILLAGE SCHOOL DISTRICT, MAHON-
ING COUNTY, OHIO, \$2,500.00.

COLUMBUS, OHIO, February 14, 1935.

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

3941.

APPROVAL, BONDS OF JEFFERSON TOWNSHIP RURAL SCHOOL DISTRICT,
GUERNSEY COUNTY, OHIO, \$429.30.

COLUMBUS, OHIO, February 14, 1935.

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