

entitled "Additions to electrical system, Ohio State Fair Grounds, Columbus, Ohio," and calls for an expenditure of \$8,047.00.

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. There has further been submitted a contract bond upon which the Globe Indemnity Company appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the workmen's compensation have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,

C. C. CRABBE,
Attorney General.

3541.

APPROVAL, BONDS OF ROSEVILLE VILLAGE, MUSKINGUM COUNTY,
\$5,064.00.

COLUMBUS, OHIO, July 24, 1926.

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

3542.

DISAPPROVAL, BONDS OF CITY OF KENT, PORTAGE COUNTY, \$6,360.00.

COLUMBUS, OHIO, July 26, 1926.

Re: Bonds of City of Kent, Portage County, \$6,360.00.

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

GENTLEMEN:—The transcript submitted in connection with the foregoing issue of bonds recites a joint meeting of the council of the city of Kent, the board of trustees of Franklin township and the board of cemetery trustees, and is following the action of council calling for such joint meeting.

Ordinance No. 423 was passed at this meeting by six members of council and the three members of the township board of trustees. The ordinance declared the necessity of issuing bonds in the sum of \$6,000.00, for the purpose of em-

bellishing the cemetery grounds by the erection of a building for use in connection with a union cemetery to be known as an office and tool house. It further states that said bonds should be issued under and by virtue of sections 3939 and 4188 of the General Code.

Section 4188 of the General Code provides :

“The expense of the purchase, or of the proceedings in case of appropriations, and the damages awarded, or both, shall be borne by the corporations and townships in proportion to the property of each on the duplicate for taxation. The amount of bonds issued by each in any case, for such cemetery purposes, shall be in the same proportion, and the percentage of taxation for all such cemetery purposes shall be the same in the corporations and townships, but moneys in the hands of the trustees of the cemetery, derived from any source, not needed to keep in order or embellish the grounds, by resolution, of the council and trustees of the municipalities and townships interested, may be applied to the expenses of purchase, or appropriation and damages awarded, or both, in securing additional lands for the cemetery.”

This section specifically provides for the amount of bonds to be issued *by each* but there is no authority in this section or any other section of law for the joint issue of bonds by the council of the municipality and the trustees of the township.

Paragraph 14 of section 3939 of the General Code provides for the issuance of bonds by municipalities as follows :

“For providing grounds for cemeteries or crematories, for enclosing and embellishing them, and for erecting vaults.”

Section 3295 of the General Code provides in part :

“The trustees of any township may issue and sell bonds in such amounts and denominations for such periods of time and at such rate of interest, not to exceed six per cent, for any of the purposes authorized by law for the sale of bonds by townships or by municipal corporations for specific purposes, * * * .”

The transcript does not show the tax valuation of the city and of the township, but it will be observed that bonds may be issued by cities and by townships for the operation thereof, properly chargeable against each according to the tax valuation for a union cemetery, but only for the expense of the purchase or of the proceedings in case of appropriation and the damages awarded.

Authority is also granted under sections 3939 and 3295 of the General Code for municipalities and townships to issue either separate bonds for “providing grounds for cemeteries or crematories, for enclosing and embellishing them, and for erecting vaults.”

No other authority seems to be granted and there is no statutory authority for the issuance by the joint board of council and the township trustees. You are therefore advised that the foregoing bonds have not been legally issued and will not constitute legal and valid obligations of the city of Kent, and that you should not expect the same.

Respectfully,
C. C. CRABBE,
Attorney General.