

2712.

FINAL RESOLUTIONS ON IMPROVEMENTS IN THE FOLLOWING COUNTIES: STARK, MAHONING, LAWRENCE, AND ATHENS.

COLUMBUS, OHIO. Aug. 14, 1925.

Department of Highways and Public Works, Division of Public Works, Columbus, Ohio.

GENTLEMEN:—I am in receipt of your letter of August 12, 1925, enclosing for my approval, among others, certified copies of final resolutions on the following improvements:

Ravenna-Louisville road, I. C. H. No. 74, Sec. E, Stark county.

Youngstown-Lisbon road, I. C. H. No. 82, Sec. A, supplemental contract, Mahoning county.

Ohio river road, I. C. H. No. 7, Sec. N, supplemental contract, Lawrence county.

Pomeroy-Marietta road, I. C. H. No. 161, Sec. A, Athens county.

I have carefully examined said resolutions, find them correct in form and legal, and am therefore returning the same to you with my approval endorsed thereon in accordance with section 1218, General Code.

Respectfully,

C. C. CRABBE,

Attorney General.

2713.

DISAPPROVAL, BONDS OF VILLAGE OF MINGO JUNCTION, JEFFERSON COUNTY, \$100,000.00.

COLUMBUS, OHIO, August 13, 1925.

Re: Bonds of Village of Mingo Junction, Jefferson County, \$100,000.00.

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

GENTLEMEN:—The transcripts submitted for the above bond issue do not contain the certificate of the county auditor showing that he is in receipt of the bond ordinances and will make a levy to meet maturing bonds and interest, as required by law. On the other hand, after communication concerning this point the auditor of Jefferson county recites:

“I cannot agree with your conclusions when you say ‘all of these levies are available for sinking fund purposes outside the 2.65 mills from the state levy.’

“Surely some of these levies must be used for current expenses. I know the constitution makes it necessary and mandatory to levy for sinking funds in preference to all other levies. This we have always done. But now we have a new bond issue before us with no room within the 15 mill limitation to care for sinking fund requirements.

In the matter of the court decision cited by you in 88 O. S. 403, our certificate has been made that a levy will be made on the 1925 duplicate to care for the \$160,000.00 school bond issue of Mingo school district, after this levy has been made there is not sufficient room within the 15 mills to care for the bond issue in question.

"When the resolution for the school bond issue was presented to us there was room within the 15 mill limitation to levy the sinking fund requirements and I accordingly issued my certificate.

"I am advising you that there is not sufficient room within the 15 mill limitation to care for the sinking fund requirements for the bond issue in question."

On account of the fact that the county auditor refuses to certify a levy to meet the sinking fund requirements for this issue of bonds, this department will be compelled to disapprove the issue, and you are therefore advised not to accept said bonds.

Respectfully,

C. C. CRABBE,

Attorney General.

2714.

APPROVAL, BONDS OF KINGSTON VILLAGE SCHOOL DISTRICT, ROSS COUNTY, \$2,400.00.

COLUMBUS, OHIO, Aug. 13, 1925.

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

2715.

TAX LEVY—PROVISIONS OF SECTION ONE OF HOUSE BILL NO. 58
(5649-5 G. C.) CONSTRUED.

SYLLABUS:

Section 1 of house bill No. 58, provides that the commissioners of any county, any board of education other than the county board of education, the legislative body of any municipality and the trustees of any township, may provide for the submission to the electors to the question of levying taxes in excess of limitations "for the purpose of meeting the current expenses of the subdivision." The authority is not granted for the submission of the question for current expense for a particular function of government, but requires the submission of the question for such levy outside of limitations as will be required to meet the excess of all current expenses above limitations.

COLUMBUS, OHIO, Aug. 17, 1925.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN:—This acknowledges receipt of your letter of June 29th, as follows:

"The board of park commissioners of the city of Hamilton desire a levy