

This provision of law with reference to the certification of the auditor was amended by the 87th General Assembly in House Bill No. 80 and has been codified as Section 5625-33 of the General Code. This section reads in part as follows:

"No subdivision or taxing unit shall:

* * *

(d) Make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same (or in the case of a continuing contract to be performed in whole, or in part, in an ensuing fiscal year in which the contract is made), has been lawfully appropriated for such purpose and is in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrances. Each such contract made without such a certificate shall be void and no warrant shall be issued in payment of the amount due thereon. * * * "

It is apparent that unless there be some other limitation on the power of boards of education to contract for the transportation of pupils for a longer period than the remaining portion of the fiscal year in which the contract is made, such contracts may be made so far as the budget law is concerned.

An examination of several of the various statutes relating to the making of certain contracts to be performed in whole or in part in the fiscal years following the year in which the contract is made, such for instance as the section authorizing councils of municipal corporations to provide light, water and certain public necessities, (Section 3809, General Code), and the various sections authorizing boards of educations to employ superintendents and teachers, Sections 4739, 4744, 7702 and 7705, General Code, discloses that in each one of these cases the term for which the contract is made is limited. That is, Section 3809, supra, provides that the contracts therein provided for may be entered into "for a period not exceeding ten years," while in the other sections enumerated such language is used as "for a term of not to exceed three years" or "not longer than five school years," etc.

There is no express limitation as to time or the authority of boards of education to contract for the transportation of pupils. It is therefore my opinion that if other provisions of law governing the making of contracts by boards of education are complied with, such a board may lawfully contract for the transportation of pupils for an entire school year or for a longer period, if they think it advisable.

Respectfully,
EDWARD C. TURNER,
Attorney General.

836.

DISAPPROVAL, BONDS OF VILLAGE OF CRESTLINE, CRAWFORD,
COUNTY—\$9,000.00.

COLUMBUS, OHIO, August 6, 1927.

Industrial Commission of Ohio, Columbus, Ohio.

In Re: Bonds of Village of Crestline, Crawford County—\$9,000.00.

GENTLEMEN :—I have examined the transcript of the proceedings of the council and other officers of the village of Crestline relative to the above bond issue, and find, among other errors appearing in the transcript, that only twenty-five days have elapsed between the date of the first publication of the bond sale advertisement and the date of said sale.

Section 3924, General Code, requires the publication of notice of bond sales to be made for four consecutive weeks prior to the date of the sale. This requirement has not been complied with, and I am of the opinion, therefore, that the sale is not valid.

For the above reasons, you are advised not to purchase said bonds.

Respectfully,
EDWARD C. TURNER,
Attorney General.

837.

DISAPPROVAL, BONDS OF VILLAGE OF FRAZEYSBURG, MUSKINGUM COUNTY—\$3,264.00.

COLUMBUS, OHIO, August 6, 1927.

Industrial Commission of Ohio, Columbus, Ohio.

In Re: Bonds of the Village of Frazeyburg, Muskingum County—\$3,264.00.

GENTLEMEN :—I have examined the transcript of the proceedings of the village council and other officers of the village of Frazeyburg relative to the above bond issue.

The above issue is for the purpose of extending the time of payment of a certain note dated the second day of June, 1922, to the Peoples Bank Company of Frazeyburg, the amount of said note having been borrowed under authority of an ordinance enacted on the second day of January, 1922. The ordinance above referred to is not set out in the transcript, and I know of no statutory authority providing for the issuance of notes by municipalities except under the provisions of Sections 3914, et seq., of the General Code. Under the provisions of said section notes may be issued in anticipation of the levy of special assessments, and when so issued are paid from the proceeds of the bonds issued in anticipation of the collection of said assessments and from the collection of the assessments.

The transcript does not show that the note for which the above bond issue is to be made was issued for the purpose expressed in Section 3914, General Code, but recites that said note was issued for money borrowed from the bank.

In view of the fact that the note was issued without statutory authority, I am compelled to disapprove the bond issue to pay the same. You are therefore advised not to accept said bonds.

Respectfully,
EDWARD C. TURNER,
Attorney General.