

rather than equipment, and as such should be made under the general authority to construct and build conferred by Section 2433, General Code.

In view of these facts, it is my opinion that money for the construction of a dog pound by county commissioners should be taken from the general fund and not from the dog and kennel fund.

Respectfully,

HERBERT S. DUFFY,

Attorney General.

2672.

DISAPPROVAL--BONDS, PIQUA CITY SCHOOL DISTRICT,
MIAMI COUNTY, OHIO, \$4,200.00.

COLUMBUS, OHIO, July 7, 1938.

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

GENTLEMEN:

RE: Bonds of Piqua City School District, Miami
County, Ohio, \$4,200.00.

I have examined the transcript submitted to me relative to the above bond issue and wish to advise you that I will be unable to approve this issue for the following reasons:

In the financial statement submitted by the clerk, the tax valuation of this subdivision is therein shown to be \$19,511,910. Under the provisions of Section 2293-15, General Code, this subdivision could therefore incur indebtedness without a vote of the people to the extent of one-tenth of one per cent of such valuation or, in concrete figures, \$19,511. It is also shown in this financial statement that this subdivision now has outstanding bonds or notes issued without authority of an election in the amount of \$27,700, but that in exceeding their one-tenth of one per cent, they have now outstanding \$14,950 in bonds issued for the purpose of a field house and apparently issued under the provisions of House Bill 544, effective June 7, 1935. Although the clerk has noted that these bonds are self liquidating, that is being retired by athletic receipts, there is no statutory authorization for such a statement and it must be considered that these bonds are general obligations of the school district. Apparently, these bonds were issued in excess of the net indebtedness limitations under author-

ity of House Bill 544 and under authority of said bill such bonds shall not be subject to the limitations of Section 2293-15, General Code. This bill provides that bonds may be issued in excess of net indebtedness limitations after first exhausting the powers for the creation of indebtedness within such limitations. It is, therefore, my judgment that so many of these bonds which were issued within net indebtedness limitations must be considered in computing the net indebtedness limitations and that the recital in said bill to the effect that such bonds shall not be subject to the limitations of Section 2293-15, General Code, applies to only those bonds in excess of such net indebtedness limitation.

For this reason, it is apparent that the power of incurring indebtedness within such net indebtedness limitations has been exhausted and inasmuch as this present issue is unvoted, I will be unable to approve the same and advise your system against the purchase of these bonds.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

2673.

APPROVAL—CONTRACT AND BOND, STATE OF OHIO, THROUGH ADJUTANT GENERAL OF OHIO, AND DIRECTOR OF STATE ARMORIES, WITH GEORGE A. YOUNGMAN, D.B.A. "YOUNGMAN ELECTRIC," PORTSMOUTH, OHIO, COMPLETION OF ELECTRICAL WORK, OHIO STATE ARMORY, IRONTON, OHIO, TOTAL EXPENDITURE, \$1,240.00.

COLUMBUS, OHIO, July 8, 1938.

HON. EMIL F. MARX, *Adjutant General of Ohio, Columbus, Ohio.*

DEAR SIR: You have submitted for my approval a contract by and between George A. Youngman, an individual, doing business as the "Youngman Electric," Portsmouth, Ohio, and the State of Ohio, acting by Emil F. Marx, Adjutant General and Director of State Armories, for the construction and completion of the electrical work required in the erection of an Ohio State Armory at Ironton, Ohio, which contract calls for the total expenditure of one thousand two hundred and forty dollars (\$1,240.00).