

Our examination of the four-page folder enclosed with your communication seemingly indicates that such a circular is designed for the purpose of acquainting taxpayers with certain knowledge relative to the tax expenditures, for Cleveland, East Cleveland, Lakewood, Cleveland Heights, and West Park, for the fiscal year 1921-1922.

Page 1 of said folder contains general information supposedly to be of interest to assessors and taxpayers.

Pages 2 and 3 contain tables indicating where the responsibility lies for the expenditure of certain funds raised by taxation, while the fourth page is devoted to a brief treatise upon the subject, "How to reduce taxes." The circular or folder under consideration bears the official signature of the auditor of Cuyahoga county.

Without placing any estimate upon the value of the information contained in said folder, or considering other features of the same, it is thought nevertheless to be definitely concluded that the law makes no provision for the publication of such a circular by the county auditor, or for the payment from the county treasury of the expense incident to such a procedure.

Questions analogous to the one considered are discussed and ruled upon in former opinions of this department and may be found in Opinions of the Attorney-General, 1920, Vol. II, pages 915, 1098; 1919, Vol. I, page 339. Although the opinions cited, may not in detail cover the question under consideration, it is believed, however, that the negative conclusions therein reached, are based upon the well established principle of law, that monies may not be expended from a public treasury, except upon authority of law. Finding therefore no statutory authority for the payment of the expense of the printing of such a circular as your inquiry contemplates, it is obvious that your question should be answered in the negative.

Respectfully,  
JOHN G. PRICE,  
*Attorney-General.*

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2878.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS IN  
ATHENS COUNTY, OHIO.

COLUMBUS, OHIO, February 21, 1922.

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

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2879.

APPROVAL, BONDS OF CITY OF NEWARK, LICKING COUNTY, OHIO,  
FOR IMPROVEMENT OF WATER WORKS SYSTEM IN SUM OF  
\$225,000.

COLUMBUS, OHIO, February 21, 1922.

*Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.*