

Newton Falls Consolidated School District is \$8,405,330. The financial statement as shown in the transcript, together with outstanding bonds, also discloses that on December 4, 1924, there were issued by this school district under the provisions of section 7629 G. C. bonds in the sum of \$12,400.00. The school board has provided that a tax levy for the payment of the present issue shall go upon the tax duplicate for the year 1925, and also that the issue of December 4, 1924, must necessarily go upon the tax duplicate for the year 1925.

Section 7629 G. C., as amended in 109 O. L., page 252, provides in part as follows:

"The board shall pay such bonds, and the interest thereon when due, but provide that no greater amount of bonds be issued in any year than would equal the aggregate of a tax at the rate of *two mills*, for the year next preceding such issue."

It is therefore apparent that the issue of December 4, 1924, must necessarily be added to the present issue, within the contemplation of this statute, and the two issues being considered, it is therefore also apparent that the maximum amount of two mills on the tax duplicate has been exceeded.

I am therefore of the opinion that this issue in the sum of \$16,500.00 cannot be legally issued, and you are therefore advised not to purchase said bonds.

Respectfully,

C. C. CRABBE,

Attorney-General.

2262.

DISAPPROVAL, BONDS OF VILLAGE OF ROCKY RIVER, CUYAHOGA COUNTY, \$5,137.50.

COLUMBUS, OHIO, March 4, 1925.

Re: Bonds of Village of Rocky River, Cuyahoga County, \$5,137.50.

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

GENTLEMEN:—An examination of the transcript submitted in connection with the above bond issue discloses that the bonds are being issued under the provisions of section 3939 G. C. for necessary improvements, and for buildings in connection with the fire department of the village.

The first legislation passed by the council of the village in connection with this issue of bonds was on January 7, 1925, at which time the bond ordinance was passed providing for the issuance of bonds, and the ordinance provided that the bonds should be dated October 1, 1924.

I know of no authority or provision as found in the General Code which authorizes council of the municipality to issue bonds bearing date prior to the date of the passage of the legislation authorizing their issuance. For various reasons, it certainly cannot be assumed that the mere absence of any provision as to the date of the bonds will authorize the officials of any taxing district to issue the bonds bearing date prior to their authorizing act.

This same rule was laid down in Opinions of the Attorney-General, 1921, Volume I, page 168, and I know of no reason why the same rule should not now be followed. This practice should at least be disapproved, and I therefore advise you not to accept these bonds.

Respectfully,

C C CRABBE,

Attorney-General