

transfer. I am therefore of the opinion that the action of the board of county commissioners in purporting to appropriate such fund for other purposes was not legally authorized.

Specifically answering your inquiry, it is my opinion that:

1. When the board of county commissioners has made a special levy of taxes for county agricultural extension work pursuant to the provisions of Section 9921-1c, General Code, the proceeds of the tax so levied may be used for such purpose only.

2. The board of county commissioners has no legal authority to appropriate tax funds derived from a special levy of taxes for a specific purpose, to any other purpose than that for which such special taxes were levied except as provided in Section 5625-13 paragraph (d).

Respectfully,

JOHN W. BRICKER,

Attorney General.

973.

APPROVAL, NOTES OF BROWHELM TOWNSHIP RURAL SCHOOL DISTRICT, LORAIN COUNTY, OHIO—\$3,800.00.

COLUMBUS, OHIO, June 19, 1933.

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

974.

FISCAL OFFICER—CERTIFICATE TO COUNTY AUDITOR SHOWING OVERDRAFTS AND REASONS THEREFOR—NO EXPENDITURES AUTHORIZED UNLESS ANNUAL APPROPRIATION MEASURE PASSED—PRIORITY OF CLAIMS AGAINST POLITICAL SUBDIVISION—LIABILITY FOR FILING FALSE CERTIFICATE.

SYLLABUS:

1. *A fiscal officer's certificate to the county auditor made in pursuance of Section 5625-27, General Code, should show the overdrafts of each fund for the current year, if any such overdrafts exist, whether the overdrafts are occasioned by reason of a partial failure of anticipated revenues as shown by the certificate of estimated resources of the budget commission made in the previous year or by reason of unauthorized appropriations made during the current year, or by reason of false and unauthorized certificates of the fiscal officer made in pursuance of Section 5625-33, General Code.*

2. *Where an emergency appropriation measure is passed by the taxing authority of a subdivision or taxing unit, in pursuance of Section 5625-29, General Code, and the passage of the annual appropriation measure is postponed until after April 1st of the current year, no expenditures of any kind can be made and no lawful*