

Upon a consideration of the findings made by your predecessor and which you have recently submitted to me, the thought occurs to me that in all probability the economic and business conditions which affected the use of the parcels of canal lands covered by the several leases here in question, and the revenues and other benefits derived by the several lessees therefrom, continued in some measure with respect to the use of the leased property for the subsequent year, and that this was, perhaps, the reason why the Superintendent of Public Works determined to continue the reduced rentals under these leases for another year. In any event, it is to be assumed that the Superintendent of Public Works, acting under the authority conferred upon him by this act of the Legislature, made an investigation of conditions touching the question of the amount of annual rental to be paid on each of these leases for the year in question. In this view, I am approving the findings thus made by the Superintendent of Public Works with respect to the annual rental to be paid on these leases for the year from May 1, 1935, to May 1, 1936, as is evidenced by my approval endorsed upon the findings made by the Superintendent of Public Works which, as above noted, are, in each instance, embodied in the notice to the particular lessee affected by the findings so made. My approval is likewise endorsed upon the copies of these several findings, all of which, together with the originals, are herewith returned to you.

Respectfully,

JOHN W. BRICKER,
Attorney General.

5522.

SCHOOL BUILDING FUND—SPECIAL LEVY—MAY BE
TRANSFERRED TO GENERAL FUND PURSUANT TO
COURT ORDER.

SYLLABUS:

Moneys appearing in a special school building fund representing the proceeds of special levies made over a period of years for the purpose of constructing a school building in the future and established pursuant to Section 5625-9(d), General Code, may be transferred to the general fund pursuant to court order as provided in Sections 5625-13a to 5625-13g, both inclusive, General Code.

COLUMBUS, OHIO, May 14, 1936.

HON. PAUL A. FLYNN, *Prosecuting Attorney, Tiffin, Ohio.*

DEAR SIR: Your letter of recent date is as follows:

“The Board of Education of Clinton Township Rural School District, Seneca County, Ohio, for the past twenty years has been accumulating a school building fund for the purpose of

eventually erecting a school building, and there is now approximately \$40,000.00 in this fund.

By reason of the recent change in the school districting laws the Board has reached the conclusion that its school district will be the subject of numerous transfers so that eventually there will not be the need for a school building. Therefore, the fund will not be used for the purpose for which it has been accumulated. The fund has been obtained through setting aside a certain amount of the taxes which the school district received.

The Board now desires to use this fund for the operation of its present grade schools. The district does not have a high school nor has it been centralized. I have indicated to the board members that, in my opinion, the fund could not be so used, and upon transfer of portions of the territory from its district portions of the fund would be allocated to the districts to which such portions of its territory were transferred, but the Board is not satisfied with such an opinion and desires your answer to this question."

I assume that the fund to which you have reference represents the proceeds of special levies and has been established pursuant to the provisions of Section 5625-9(d), General Code, which section provides that each subdivision shall establish "a special fund for each special levy". The fund in question is obviously not a replacement fund established pursuant to Section 7587-1, General Code, to be used for rebuilding, restoring, repairing or improving property damaged or destroyed as therein set forth. An examination of the provisions of Section 5625-13, General Code, relating to transfers from one fund of a subdivision to another does not in my judgment disclose any authority therein contained for the transfer of moneys in a school building fund to which you refer to the general fund of the school district. Paragraph b of this section relates to unexpended balances in any specific permanent improvement fund other than a bond fund and is clearly not applicable; and paragraph d of the section, authorizing transfers generally from certain special funds, expressly exempts funds established pursuant to paragraph (d) of Section 5625-9. Section 5625-13a, General Code, should therefore be considered. This section, as amended in 116 O. L., 46, provides as follows:

"In addition to the transfers authorized in section 5625-13, the taxing authority of any political subdivision may, in the manner hereinafter provided, transfer from one fund to another any public funds under its supervision except the proceeds or balances of loans, bond issues, or special levies for the payment thereof, and except the proceeds or balances of funds derived

from any excise tax levied by law for a specified purpose or purposes, and except the proceeds or balances of any license fees imposed by law for a specified purpose or purposes.”

Sections 5625-13b to 5625-13g provide procedural steps for effecting transfers authorized by the foregoing section pursuant to court order as therein set forth.

Section 5625-13a, *supra*, is sufficiently broad in its scope to include authority to transfer moneys from a school building fund made up of the proceeds of a special levy accumulated for the purpose of erecting a school building at some future time, which fund has been established under authority of Section 5625-9, paragraph (d), General Code, to the general fund of the subdivision in accordance with the procedure provided in Sections 5625-13b to 5625-13g, both inclusive, General Code.

Respectfully,

JOHN W. BRICKER.

Attorney General.

5523.

APPROVAL—CONTRACT FOR HIGHWAY IMPROVEMENT
IN MAHONING COUNTY, OHIO.

COLUMBUS, OHIO, May 14, 1936.

HON. JOHN JASTER, JR., *Director, Department of Highways, Columbus, Ohio.*

5524.

APPROVAL—PAPERS IN CONNECTION WITH THE CONVERSION OF THE EQUITABLE SAVINGS COMPANY OF ZANESVILLE, OHIO, INTO FIRST FEDERAL SAVINGS AND LOAN ASSOCIATION OF ZANESVILLE, OHIO.

COLUMBUS, OHIO, May 14, 1936.

HON. WILLIAM H. KROEGER, *Superintendent of Building and Loan Associations of Ohio, Columbus, Ohio.*

DEAR SIR: I have examined the various papers submitted by you in connection with the conversion of The Equitable Savings Company of Zanesville, Ohio, into First Federal Savings and Loan Association of