

1250.

APPROVAL—BONDS OF CITY OF GIRARD, TRUMBULL
COUNTY, OHIO, \$4,400.00.

COLUMBUS, OHIO, September 29, 1937.

The Industrial Commission of Ohio, Columbus, Ohio.

GENTLEMEN :

RE: Bonds of City of Girard, Trumbull County,
Ohio, \$4,400.00.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise part of an issue of City Building bonds dated June 1, 1937, bearing interest at the rate of $2\frac{3}{4}$ % per annum, being in the aggregate amount of \$11,000.00.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute a valid and legal obligation of said city.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

1251.

APPROVAL—BONDS OF CITY OF CUYAHOGA FALLS,
SUMMIT COUNTY, OHIO, \$50,000.00.

COLUMBUS, OHIO, September 29, 1937.

The Industrial Commission of Ohio, Columbus, Ohio.

GENTLEMEN :

RE: Bonds of City of Cuyahoga Falls, Summit
County, Ohio, \$50,000.00.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise part of an

issue of Cuyahoga Falls Improvement Bonds B-98X, in the aggregate amount of \$100,000, being part of an authorization of \$302,881.46, dated April 1, 1932, bearing interest at the rate of 6% per annum.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute a valid and legal obligation of said city.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

1252.

TAXES—SPECIAL FUND TO MAINTAIN OFFICE OF FIRE
M A R S H A L — GENERAL ASSEMBLY DETERMINES
AMOUNT—IF THERE IS NO APPROPRIATION, IT DOES
NOT FOLLOW THAT THE TAX PAID BE RETURNED
TO THE INSURANCE COMPANIES.

SYLLABUS:

1. *The proceeds of the tax levied by Section 841, General Code, are required to be placed to the credit of a special fund for the maintenance of the office of the State Fire Marshal until the end of the year for which such tax is required to be paid, at which time any unexpended balances in such fund may be transferred to the general fund of the state as provided in such section.*

2. *The General Assembly has discretionary power to determine the amount of such revenues which shall be appropriated for the uses and purposes of the office of State Fire Marshal and an action in mandamus will not lie to control such discretion.*

3. *In the event the General Assembly does not see fit to appropriate for the uses and purposes of the office of State Fire Marshal the entire proceeds of the tax levied by Section 841, General Code, there is no authority whereby any part of such taxes may be refunded to the insurance companies taxed by such section.*

COLUMBUS, OHIO, September 29, 1937.

HON. ALFRED A. BENESCH, *Director of Commerce, Columbus, Ohio.*

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

“Section 841 of the General Code provides as follows:

‘For the purpose of maintaining the Department of State Fire Marshal and the payment of the expenses inci-