

(1.) The resolution authorizing the submission of the question of issuing bonds to a vote of the electors, adopted May 26, 1919, fails to make the determinations and findings required by section 7625 G. C. Such determinations and findings are jurisdictional to the authority of the board of education to call an election and I do not believe that the mere recital of the existence of certain facts under the whereas clauses of the resolution is equivalent to findings to that effect.

(2.) The transcript does not show that the result of the election was canvassed by the board of education as required by section 5120 G. C.

(3.) No provision has been made by the board of education in the bond resolution or elsewhere for the levy and collection of an annual tax sufficient to pay the interest upon said bonds and create a sinking fund for their redemption at maturity. Such provision is required by article XII, section 11, of the Ohio Constitution.

(4.) The transcript does not contain a financial statement upon which the power of the district to issue the bonds in question can be determined.

(5.) The transcript fails to show that the bonds have been offered to and rejected by the board of commissioners of the sinking fund of the district, as required by section 7619 G. C.

Part of the errors above referred to could doubtless be corrected by supplementary information attached to the transcript. In view, however, of the defect in the resolution authorizing the submission of the question of issuing bonds to a vote of the electors and the failure of the board of education to make provision for a tax levy to pay the interest and create a sinking fund for the payment of the bonds at maturity as required by the Ohio Constitution, it would be useless to add such corrections.

I am therefore of the opinion that the bonds are not valid and binding obligations of the school district and advise the commission not to accept the same.

Respectfully,

JOHN G. PRICE,
Attorney-General.

2180.

DISAPPROVAL, BONDS OF ELYRIA TOWNSHIP RURAL SCHOOL DISTRICT IN THE AMOUNT OF \$10,000.

COLUMBUS, OHIO, June 18, 1921.

Industrial Commission of Ohio, Columbus, Ohio.

Re: Bonds of Elyria township rural school district in the amount of \$10,000 for the erection of an addition to the school house.

GENTLEMEN:—I have examined the transcript of proceedings of the board of education and other officers submitted in connection with the above bond issue and decline to approve the validity of said bonds for the following reasons:

(1.) The resolution of October 1, 1920, providing for the submission of the question of issuing bonds to the electors, fails to comply with the provisions of section 7625 G. C. in that the board did not make the determinations

and findings required by said section and which were jurisdictional to its power to proceed.

(2.) The transcript fails to show that provision was made by the board of education for the levy and collection of an annual tax sufficient to pay the interest upon said bonds and create a sinking fund for their redemption at maturity. This is necessary under the provisions of article XII, section 11, of the Ohio Constitution.

(3.) The transcript fails to show that the results of the election were canvassed as provided by section 5120 G. C.

I am therefore of the opinion that said bonds are not valid and binding obligations of the school district and advise that you decline to accept the same.

Respectfully,
JOHN G. PRICE,
Attorney-General.

2181.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS,
MORGAN, LORAIN, PUTNAM AND ROSS COUNTIES, OHIO.

COLUMBUS, OHIO, June 20, 1921.

HON. LEON C. HERRICK, *State Highway Commissioner, Columbus, Ohio.*

2182.

APPROVAL, SIX LEASES TO STATE LANDS FOR COMMERCIAL
PURPOSES.

COLUMBUS, OHIO, June 20, 1921.

HON. JOHN I. MILLER, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—I have your letter of May 31, 1921, in which you enclose the following leases, in triplicate, for my approval:

	<i>Valuation</i>
To The Toledo & Cincinnati R. R. Co.....	\$15,000 00
The Toledo & Cincinnati R. R. Co.....	3,333 33
R. Lellan Shoemaker.....	1,666 66
Geo. W. Weeks, et al.....	1,666 66
The Necomerstown Gas Co.....	500 00
The Massillon Electric & Gas Co.....	5,500 00

I have carefully examined said leases, find them correct in form and legal, and am therefore returning the same with my approval endorsed thereon.

Respectfully,
JOHN G. PRICE,
Attorney-General.