

tax levied may not be appropriated for the uses and purposes of the office of the State Fire Marshal in that the provision is made for transfer of such excess to the general fund of the state. The conclusion is accordingly inescapable that there is no authority for refund of any portion of such taxes to the insurance companies in question, nor may an action in mandamus lie to compel the General Assembly to appropriate the entire amount of such revenues. It is perfectly apparent that the remedy in the existing situation lies within the discretion of the General Assembly.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

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APPROVAL—BONDS OF VILLAGE OF MAPLE HEIGHTS,
CUYAHOGA COUNTY, OHIO, \$25,000.00 (Limited).

COLUMBUS, OHIO, September 29, 1937.

Retirement Board, State Teachers Retirement System, Columbus, Ohio,
GENTLEMEN :

Re: Bonds of Village of Maple Heights, Cuyahoga
County, Ohio, \$25,000.00 (Limited).

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise part of an issue of Broadway sewer district No. 1 bonds in the aggregate amount of \$146,186.60, Series 6, dated August 18, 1927, bearing interest at the rate of 5½% 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.