

It is the opinion of this department that a municipality, under authority of section 3916 G. C., is authorized to refund only legal obligations and that so called moral obligations which have been incurred contrary to the mandatory provisions of section 3806 G. C. cannot be considered as legal obligations and therefore cannot be refunded. It will be noted that a number of the listed items of indebtedness are of this latter character, particularly the following:

Fire engine -----	\$206.96
Telephone rent -----	92.50
Disinfectant and drugs-----	15.59
Hardware -----	28.00
"Various bills" unlisted-----	370.04

It may be that some of the other items are of the same character. Information contained in the transcript is however not full enough to make this certain.

A part of the above bond issue being for unauthorized purposes, I am under the necessity of disapproving the entire issue. I therefore advise that the Industrial Commission decline to purchase the bonds.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

3701.

APPROVAL, BONDS OF LEROY RURAL SCHOOL DISTRICT, LAKE COUNTY, \$1,600, TO REPAIR AND IMPROVE SCHOOL PROPERTY.

COLUMBUS, OHIO, November 3, 1922.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

3702.

DISAPPROVAL, BONDS OF VILLAGE OF CHESTERHILL, MORGAN COUNTY, \$3,000 FOR STREET IMPROVEMENTS.

COLUMBUS, OHIO, November 3, 1922.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

Re: Bonds of the Village of Chesterhill, Morgan County, in the sum of \$3,000, for the purpose of improving North Street and Mill Street in said village.

GENTLEMEN:—On an examination of the transcript submitted to me of the proceedings of council of the village of Chesterhill, I find said proceedings to be fatally defective in this that the ordinance providing for this issue of bonds

does not make provision for an annual levy of taxes for the purpose of paying these bonds as they mature, and the interest thereon, as required by section II of Article XII of the State Constitution, and also by the provisions of the Griswold law.

In addition to this objection, which is in itself fatal to the validity of this issue, I note that the transcript fails to show that prior to the enactment of the bond ordinance, the clerk of the village as the fiscal officer thereof, certified to council his estimate of the life of the improvements to be paid for by this bond issue, and the maximum maturities of the bonds covering said issue as required by sections 2295-7 and 2295-10 G. C. respectively of the General Code as enacted in the provisions of the Griswold Act.

Likewise, the transcript fails to show that this issue of bonds was offered to the board of sinking fund trustees of the village and rejected by said board.

Further, it does not appear that a copy of the bond ordinance was filed with the county auditor as required by section 5649-1 of the General Code.

In conclusion, it is noted that the transcript contains no financial statement. This is always required with respect to the transcripts submitted to this department for investigation.

I therefore advise that the Industrial Commission decline to purchase the bonds.

Respectfully,
JOHN G. PRICE,
Attorney-General.

3703.

DISAPPROVAL, BONDS OF VILLAGE OF HASKINS, WOOD COUNTY,
\$6,000, FOR STREET IMPROVEMENTS.

COLUMBUS, OHIO, November 3, 1922.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

Re: Bonds of Village of Haskins, Wood County, Ohio, in the sum of \$6,000.00 divided as follows: \$1,500 for the improvement of Sugar street, \$1,650 for the improvement of Mary Street and \$2,850 for the improvement of Watts Street.

GENTLEMEN:—The above issue of bonds are in anticipation of the collection of assessments to pay the cost and expense of making improvements on certain sections of the above named streets. An examination of the transcript of the proceedings relating to said bond issues discloses a number of objections some of which may possibly be corrected on further information, but others are of such nature as to be fatal to the validity of said issues. Said objections noted in their order are as follows:

1. The transcript does not set out the minutes of the meeting of council under date of August 9, 1922, at which the resolution of necessity with respect to said improvements were adopted.
2. The transcript does not show that there was any publication of said resolution.
3. The transcript does not show that there was any notice given to the owners