

and the commissioners of a county, for the purpose of extending the time of payment of any indebtedness, which from its limits of taxation such township, district or county is unable to pay at maturity, may borrow money or issue the bonds thereof, so as to change, but not increase the indebtedness in the amounts, for the length of time and at the rate of interest that said trustees, board or commissioners deem proper, not to exceed the rate of six per cent per annum, payable annually or semi-annually."

An examination of section 7670 G. C. discloses that such high school committee is not a board of education and is not in said section nor in any other section given authority to issue bonds under section 5656 of the General Code. This high school committee being without authority to issue bonds, it follows that their action in authorizing the same is a nullity.

There are other irregularities and defects apparent in the transcript, but in view of the objection stated in the preceding paragraph, I deem it unnecessary to set them forth in detail.

I am therefore of the opinion that said bonds are not valid and binding obligations of Jefferson joint high school district or of Jefferson village school district or of Jefferson township rural school district, and advise that you decline to accept them.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

2078.

APPROVAL, DEFICIENCY BONDS OF CITY OF CIRCLEVILLE, OHIO, IN AMOUNT OF \$18,00.

COLUMBUS, OHIO, May 14, 1921.

Industrial Commission of Ohio, Columbus, Ohio.

2079.

DISAPPROVAL, REFUNDING BONDS OF CANAAN TOWNSHIP RURAL SCHOOL DISTRICT IN AMOUNT OF \$11,000.

COLUMBUS, OHIO, May 14, 1921.

Industrial Commission of Ohio, Columbus, Ohio.