

of the Conservation Division, sufficient in amount to pay the several sums of money as the purchase prices of these tracts of land.

Subject to the exceptions above noted with respect to delinquent and/or other taxes on the several tracts of land above described, and except as to the mortgage above referred to on the Otis Rickey tract of land, the title of the several owners thereof at the time these properties were conveyed to the state of Ohio is hereby approved.

Before vouchers and subsequent warrants covering the respective purchase price of the parcels of land above described are executed and delivered to the several persons who as grantors conveyed this property to the state, your department should see that some adjustment is made with respect to the taxes on these several parcels of land, and before any voucher or warrant is issued and delivered to Otis Rickey in payment of the purchase price of the property conveyed by him to the state, your department should see to it that this mortgage is released.

Respectfully,

JOHN W. BRICKER,
Attorney General.

5723.

DISAPPROVAL—BONDS OF BLUE ASH RURAL SCHOOL DISTRICT, HAMILTON COUNTY, OHIO, \$38,200.00.

COLUMBUS, OHIO, June 17, 1936.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

GENTLEMEN:

RE: Bonds of Blue Ash Rural School District, Hamilton County, Ohio, \$38,200.00.

I have examined the transcript of proceedings relating to the above bond issue.

The transcript shows that the resolution declaring the necessity of issuing these bonds and submitting the question thereof to a vote of the electors provides for a maximum maturity of twenty-five years and it was on this basis that the auditor estimated the average annual levy which would be required to pay said bonds and interest. Likewise, the resolution to proceed with the election provides for a maximum maturity of twenty-five years. The notice of election and the form of ballot which was submitted to the electors provides for a maximum maturity of twenty-four

years. The bond resolution provides for a maximum maturity of twenty-five years.

By reason of these discrepancies in the proceedings, I am unable to approve this issue in view of the decision of the Supreme Court in the case of *State, ex rel. v. Rees*, 125 O. S. 578. It is my advice therefore that you do not purchase these bonds.

Respectfully,

JOHN W. BRICKER,
Attorney General.

5724.

DISAPPROVAL—BONDS OF MIDDLEPORT EXEMPTED VILLAGE SCHOOL DISTRICT, MEIGS COUNTY, OHIO, \$1,500.00.

COLUMBUS, OHIO, June 17, 1936.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

GENTLEMEN:

RE: Bonds of Middleport Exempted Village School District, Meigs County, Ohio, \$1,500.00.

You have submitted to me a transcript of the proceedings relating to the above bond issue.

The financial statement submitted in connection therewith shows that the largest amount of principal and interest of bonds within limitations maturing in any one year during the life of the proposed issue for said school district and its overlapping subdivisions would, if paid from the proceeds of taxation, require a total levy of more than ten mills. Consequently, I am of the view that under the decision of the Supreme Court in the case of *State, ex rel. v. Kountz*, 129 O. S. 272, these bonds cannot be lawfully issued without a vote of the people. It is my advice therefore that you do not purchase these bonds.

Respectfully,

JOHN W. BRICKER,
Attorney General.