

the improvement and the maximum maturity of the bonds was filed as required by sections 2 and 7 of the Griswold Act (109 O. L. 336).

(2) The first bond of the series falls due April 22, 1923, which is contrary to the provisions of section 14 of the Griswold Act, unless it can be shown that a tax for the payment of the principal and interest of said bonds was included in the 1921 tax levy.

(3) The provisions of section 14 of the Griswold Act have also been violated in that the total issue of bonds has not been made payable in substantially equal annual installments. For the first three years \$500 principal falls due each year; for the second three years \$750 falls due each year; for the third three years \$1,000 falls due each year; for the fourth three years \$1,250 falls due each year, and for the fifth three years \$1,500 falls due each year.

In view of the defects pointed out, it would be useless to return the transcript for completion, and I advise the Industrial Commission not to purchase the bonds.

Respectfully,

JOHN G. PRICE,  
*Attorney-General.*

3049.

APPROVAL, BONDS OF HARPERSFIELD TOWNSHIP RURAL SCHOOL DISTRICT, ASHTABULA COUNTY, IN AMOUNT OF \$6,000.

COLUMBUS, OHIO, May 2, 1922.

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

3050.

APPROVAL, BONDS OF EAST COLUMBUS VILLAGE SCHOOL DISTRICT, FRANKLIN COUNTY, IN AMOUNT OF \$3,600.

COLUMBUS, OHIO, May 2, 1922.

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

3051.

OHIO SOLDIERS' ADJUSTED COMPENSATION—MIDSHIPMEN OF UNITED STATES NAVAL ACADEMY ENTITLED TO RECEIVE SAME WHEN MEETING ALL REQUIREMENTS.

COLUMBUS, OHIO, May 2, 1922.

*Commissioners of the Sinking Fund, of the State of Ohio, Columbus, Ohio.*

GENTLEMEN:—A request for an opinion of this department as to the eligibility of midshipmen of the United States Naval Academy to receive the Ohio adjusted

compensation has been made by the Director of the Department of Adjusted Compensation.

An examination of the matter has been made and upon the advice of Hon. W. B. Woodson, Acting Judge Advocate General of the Navy, that midshipmen at the United States Naval Academy have been regarded as officers on active duty (Decision of the Department, February 8, 1922, File No. 5252-131:1), it is the opinion of this department that they should be so treated and regarded as entitled to receive the Ohio soldiers' adjusted compensation under the recent amendment, when meeting all requirements.

Respectfully,  
 JOHN G. PRICE,  
*Attorney-General.*

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3052.

APPROVAL, BONDS OF MARION COUNTY IN AMOUNT OF \$28,500 FOR ROAD IMPROVEMENTS.

COLUMBUS, OHIO, May 2, 1922.

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

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3053.

GENERAL ASSEMBLY—CHAIRMEN OF SENATE AND HOUSE FINANCE COMMITTEES OF 84th GENERAL ASSEMBLY—NOT ENTITLED TO PER DIEM COMPENSATION PROVIDED BY SECTION 270-6 AND 2312 G. C. FOR SERVICES AS MEMBERS OF CERTAIN BOARDS—MAY BE REIMBURSED FOR NECESSARY EXPENSES.

*The chairmen of the Senate and House Finance Committees of the 84th General Assembly are not entitled to receive the per diem compensation provided for by sections 270-6 and 2312 of the General Code, for services rendered by them as members of the Sundry Claims, Emergency, and Controlling Boards; but they may be reimbursed for necessary expenses incurred in discharging the duties imposed upon them by those sections and the general appropriation bill. Section 31, of Article II, Ohio Constitution, considered and applied.*

COLUMBUS, OHIO, May 3, 1922.

HON. JOSEPH T. TRACY, *Auditor of State, Columbus, Ohio.*

DEAR SIR:—In answer to your recent inquiry as to whether or not the Chairmen of the Senate and House Finance Committees of the 84th General Assembly are entitled to receive the per diem and expenses provided for them as members of the Emergency Board and Controlling Board by section 2312 of the General Code, as amended in 109 O. L., p. 233, and also the per diem and expenses provided