

tion providing for this issue of bonds fixed the date thereof as of July 1, 1922 and provided that the bonds covering the issue should be in denominations of \$2,500 each, the first of which was to become due and payable October 1, 1923 and the others in consecutive years thereafter, the last of said bonds falling due October 1, 1934. It will thus be seen that the maturity of the last bond of the series covering this issue is three months beyond the date of maximum maturity specified in the certificate of the clerk, contrary to the express provisions of said section 2295-10 G. C. which provides that no bonds shall be authorized or issued with maturities extending beyond the maturities certified by the fiscal officer.

For the reason herein noted, I am of the opinion that this issue of bonds is illegal and that you should not purchase the same.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

3459.

DISAPPROVAL, BONDS OF ZANE TOWNSHIP RURAL SCHOOL DISTRICT,
 LOGAN COUNTY, \$10,000, FOR PURPOSE OF FUNDING CERTAIN IN-
 DEBTEDNESS.

COLUMBUS, OHIO, August 2, 1922.

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

Re: Bonds of Zane Township Rural School District, Logan County, Ohio, \$10,000, for the purpose of funding certain indebtedness which from its limits of taxation said school district is not able to pay at maturity.

GENTLEMEN:—I have examined the transcript submitted of the proceedings of the board of education and other officers of Zane Township Rural School District relating to the above issue of bonds and find that I am unable to approve said issue for the reason that some of the items of indebtedness covered by this issue of bonds and which are sought to be funded thereby are contractual obligations of such a nature as to fall squarely within the provisions of section 5660, General Code, and are not, therefore, items of legal indebtedness which can be funded under section 5656, General Code.

The items of indebtedness to which I particularly refer are those of the Fuse Gas Engine Company for repairs on the engine at the school house; that of the Logan County Lumber Co. for material furnished for certain repairs on the school house building; that of the Lilly White Oil Co. for gasoline and oil furnished for the use of the engine at the school house; that of Harvey & Moffit for coal furnished for use at the school house; and a number of other items of indebtedness which are listed as miscellaneous. So far as I can see on the transcript submitted all of these items of indebtedness fall within the provisions of section 5660 G. C. and are not exempted therefrom by the provisions of this or of any other section and by the requirements of said section 5660 G. C. the money for the payment of the above mentioned items of indebtedness should have been in the treasury at the time the contracts therefor were made and this should have been so certified by the clerk as therein required. The provisions of this section not having been complied with when these items of indebted-

ness were incurred, said contracts were void and could not give rise to any legal claim against the school district. It is only legal indebtedness that can be funded under section 5656 G. C., and inasmuch as these items obviously do not have this character, they do not afford a sufficient predicate for an issue of bonds for the purpose of funding same under 5656 General Code.

There are some other items of indebtedness in the list which the board of education seeks to fund by this issue of bonds that are of such an equivocal nature that on the facts stated in the transcript I am not able to determine whether or not they are legal claims against the school district, but no such doubt is entertained with respect to the items of indebtedness above mentioned and for the reason stated in the consideration of said items, I am of the opinion that this bond issue is, to the extent of said items at least, invalid and inasmuch as you have not indicated any intention to purchase any part of this issue less than the whole of the same, I am of the opinion that the whole of said bond issue should be rejected and that you should not purchase the same.

Respectfully,
JOHN G. PRICE,
Attorney-General.

3460.

APPROVAL, BONDS OF CITY OF GIRARD, TRUMBULL COUNTY, \$30,000,
FOR ERECTING WATERWORKS.

COLUMBUS, OHIO, August 3, 1922.

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

3461.

APPROVAL, BONDS OF ALLEN COUNTY, \$9,000, FOR ROAD IMPROVEMENTS.

COLUMBUS, OHIO, August 3, 1922.

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