pose of purchasing a site for a junior high school building and a play ground. Incorporated in the transcript is a financial statement showing that the tax valuation for the year next preceding the passage of the resolution was $83,950,900.00$.

Section 2293-15, General Code, enacted by the S7th General Assembly as a part of House Bill No. 1, effective August 10, 1927, provides:
"The net indebtedness created or incurred by any school district without a vote of the people shall never exceed one-tenth of one per cent of the total value of all property in such school district as listed and assessed for taxation.

Section 2293-15, supra, also provides what bonds shall not be considered in ascertaining the net indebtedness of the district. Upon examination of said section I do not find that the above bond issue may be construed to come within any of the exceptions therein stated.

Under the provisions of Section 2293-15, supra, the net indebtedness created or incurred by Pomeroy Village School District, without a vote of the people, can not exceed the sum of approximately $\$ 3,950.00$. It is therefore clear that the board is not permitted by law to issue the above bonds.

For the foregoing reasons, 1 am compelled to advise you not to purchase the above issue of bonds.
1304.

APPROVAL, AMENDMENT TO THE ARTICLES OF INCORPORATION OH THE SUTTON AND CHESTER FARMERS MUTUAL FIRE INSURANCE COMPANY.

Columbus, Ohio, November 28, 1927.
Hon Clarence J. Brown, Secrelary of State, Columbus, Ohio.
Dear Sir:-I am returning to you herewith the amendment to the Articles of Incorporation of the Sutton and Chester Farmers Mutual Fire Insurance Company with my approval endorsed thereon.

> Rerpectfully,
> Edward C. Turner, Altomey Gieneral.
1305.

DISCHARGE FROM WORKHOUSE-BY PA YMENT OF BALANGE OF FINE AND COST AFTER RECEIVING CREDIT FOR EACH DAY OF CONFINEMENT SERVGD.

## SYLLABUS:

Under either Section 12387 or Scetion 13717, Gental Code, a defendunt committed to a workhouse until his fine and costs we paid is emitleal to be discharged at any time

