

6284 and warranty deed form of deed to be executed by said George F. Taylor and wife, in order to effect a conveyance of this property to the State of Ohio.

Since writing the foregoing I have received at your hands a supplemental certificate under date of September 30, 1929, in which the abstractor certifies that the taxes for the last half of the year 1928, referred to in the foregoing, have been paid, and that an examination of the records shows that no mortgages, mechanic's liens, judgments or executions affecting the property described in the foregoing, have been filed or entered since the date of the former certification of said abstract. The certification here under consideration, as well as the former certification, shows that the undetermined taxes for the year 1929 are a lien upon said property. Some adjustment with respect to these taxes should be made before closing the transaction relating to the purchase of this property.

In this connection, it will be noted as pointed out above, that the covenant of the grantor in the deed form submitted is a general covenant against all encumbrances which would include the 1929 taxes. What I have said in the foregoing, with respect to the execution of said deed should of course be observed. And in this connection, it may be further noted that if the acknowledgments of said George F. Taylor and Mae S. Taylor, his wife, are taken before a notary public, the name of such notary, unless it appears on his seal of office, should be printed, typewritten or stamped in legible printed letters near the signature of such notary on the certificate of acknowledgment, all of which is required by Section 123, General Code, as amended by House Bill No. 80, passed by the Eighty-eighth General Assembly.

Respectfully,

GILBERT BETTMAN,  
*Attorney General.*

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949.

RESOLUTION—COUNTY COMMISSIONERS—SUBMITTING TO ELECTORS TAX LEVY EXCEEDING FIFTEEN MILL LIMITATION FOR REMODELING AND FURNISHING COURT HOUSE—APPROVED—SPECIFIC CASE.

**SYLLABUS:**

*The resolution adopted by the board of county commissioners of Warren County, submitting to the electors of said county the proposition of a tax levy in excess of the fifteen mill limitation for the stated purpose of repairing, remodeling and refurbishing the Court House building of said county and the building of a fireproof addition thereto, considered and approved.*

COLUMBUS, OHIO, October 1, 1929.

HON. CHARLES DONALD DILATUSH, *Prosecuting Attorney, Lebanon, Ohio.*

DEAR SIR:—You have submitted for my examination and approval a copy of a resolution adopted by the board of county commissioners of Warren County, submitting to the electors of said county the proposition of a tax levy in excess of the fifteen mill limitation for the stated purpose of repairing, remodeling and refurbishing the Court House building of said county and the building of a fireproof addition thereto. By the provisions of said resolution, said excess tax is to be at a rate not exceeding three mills for one year.

The resolution here in question was adopted pursuant to the authority of Section

5625-15, General Code (112 O. L. 397), which provides that the taxing authority of any subdivision at any time prior to September 15th, of any year, by a vote of two-thirds of all the members of said body, may declare by resolution that the amount of taxes which may be raised within the fifteen mill limitation will be insufficient to provide an adequate amount for the necessary requirements of the subdivision, and that it is necessary to levy a tax in excess of such limitation for any of the purposes therein stated.

Among the purposes for which such excess tax levy may be submitted is that "For the construction or acquisition of any specific permanent improvement or class for improvements which the taxing authority of said subdivision may include in a single bond issue."

The authority of the board of county commissioners to adopt the resolution here in question depended, therefore, upon the further question as to the authority of said board of county commissioners to provide for an issue of bonds for said purpose, within the limitations of the Uniform Bond Act.

Touching this question, it will be noted that Section 2433, General Code, as amended, 112 Ohio Laws, 381, provides, among other things, that the taxing authority of any county, in addition to other powers conferred by law, shall have power to construct, enlarge, improve, rebuild, equip and furnish a court house. Under the provisions of Section 2293-2, General Code, the taxing authority of any subdivision shall have power to issue the bonds of such subdivision for the purpose of acquiring or constructing any permanent improvement which such subdivision is authorized to acquire or construct. Under the provisions of Section 2293-1, General Code, the term "permanent improvement", as used in Section 2293-2, General Code, and elsewhere, in the Uniform Bond Act, is defined to mean any property, asset or improvement with an estimated life or usefulness of five years or more.

Under the above noted provisions of the Uniform Bond Act, there cannot be any possible question with respect to the power and authority of the county commissioners to issue bonds for the purpose of repairing and remodeling the court house and building an addition thereto. The only question that suggests itself is with respect to the authority of the county commissioners to issue bonds for the purpose of furnishing the court house. Assuming, however, that the property that is to be installed in said court house for the purpose of furnishing or refurnishing the same, is property which will have an estimated life or usefulness of five years or more, there could not be any objection to including the furnishing or refurnishing of the court house as one of the purposes of this bond issue. That furniture and furnishings are things that may be included within the purposes of a bond issue is apparent on a consideration of Section 2293-9, General Code, which section, among other things, provides that the maximum limitation of ten years shall apply on bonds issued for this purpose; and that if bonds are issued for such purpose as a part of a bond issue for other purposes, such limitation shall be taken into account in determining the weighted average with respect to the maturities of the bonds for the combined purpose.

Having arrived at the conclusion that the purposes named in the resolution here in question are such as might legally be included in a single bond issue for such purposes, it follows that the board of county commissioners of said county, under the provisions of Section 5625-15, General Code, was authorized to adopt the resolution here in question for purposes therein stated.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*