

1. A rural board of education may, under the provisions of Section 7620, General Code, purchase a right of way leading from a highway to a school house.

2. A board of education may properly file a petition with the county commissioners under the provisions of Section 6887, General Code.

3. Section 6862, General Code, as last amended, does not authorize a board of education to file a petition under said section to establish a road. However, there seems to be nothing to prevent the members of the board of education from encouraging the freeholders of the district to sign such a petition.

Respectfully,

EDWARD C. TURNER,

*Attorney General.*

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2921.

APPROVAL, BONDS OF WYANDOT COUNTY—\$35,000.00.

COLUMBUS, OHIO, November 22, 1928.

*Industrial Commission of Ohio, Columbus, Ohio.*

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2922.

APPROVAL, BONDS OF HANCOCK COUNTY—\$9,100.00.

COLUMBUS, OHIO, November 22, 1928.

*Industrial Commission of Ohio, Columbus, Ohio.*

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2923.

TAX LEVY—EFFECT OF ANNEXATION OF MUNICIPALITY TO ANOTHER AFTER RESPECTIVE BUDGET CERTIFIED—WHERE TAX PROCEEDS PAYABLE.

*SYLLABUS:*

*The annexation of one municipality by another, pursuant to a vote of the electors, having been accomplished subsequent to the action of the Budget Commission upon the budgets of such respective municipalities, will have no effect upon the tax levies in such municipalities which must be made separately, although the proceeds of taxes collected are payable to the treasury of the annexing municipality.*