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OPINIONS

172.

APPROVAL, NOTES OF WASHINGTON TOWNSHIP RURAL SCHOOL DISTRICT, SANDUSKY COUNTY—\$68,000.00.

COLUMBUS, OHIO, March 7, 1929.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

173.

APPROVAL, BONDS OF KINGVILLE TOWNSHIP RURAL SCHOOL DISTRICT, ASHTABULA COUNTY—\$125,000.00.

COLUMBUS, OHIO, March 7, 1929.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

174.

DISAPPROVAL, BONDS OF COLUMBIA TOWNSHIP RURAL SCHOOL DISTRICT, MEIGS COUNTY—\$12,000.00.

Columbus, Ohio, March 8, 1929.

Re: Bonds of Columbia Township Rural School District, Meigs County, \$12,000.00.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

Gentlemen:—I have examined the transcript of the proceedings of the board of education and other officers of Columbia Township Rural School District, Meigs County, relative to the above issue of bonds. It appears that, pursuant to notice of election in accordance with the provisions of Section 2293-21, General Code, there was submitted to the voters of this township on November 6, 1928, a ballot, copy of which is included in the transcript, certified by the clerk of the board as being a true copy of the ballot used at said election, which is as follows:

YES	Shall bonds to the amount of Twelve Thousand (\$12,000.00) Dollars be issued by the Board of Edu-
 NO	cation of Columbia Township Rural School District for the purpose of constructing additional school building on high school grounds at School Lot in said township.

Section 2293-23, General Code, specifically sets forth the form of ballot to be used at such elections and prescribes that in addition to the information which appears here

to have been placed on the ballot there shall be included therein for the information of the voters a statement that "a levy of taxes be made outside of the fifteen mill limitation, estimated by the county auditor to average _____ (here insert number of mills) mills for a maximum period of _____ (here insert longest maturity) years to pay the principal and interest of such bonds." This information appears to have been omitted from the ballot used.

I call your attention to an opinion of this office, directed to Hon. Eugene S. Owen, Prosecuting Attorney, Delaware, Ohio, under date of January 5, 1929, being Opinion No. 3103, the syllabus of which is as follows:

"Under the provisions of Section 2293-23, General Code, (112 Ohio Laws 374) it is mandatory that the detailed information therein required, be placed on the ballot submitted to the voters at election. The failure to so give the detailed information, renders the election, as it pertains to the Bond Issue, invalid."

In view of the foregoing, I am of the opinion that the election authorizing the board of education of Columbia Township Rural School District to issue \$12,000.00 bonds is invalid.

The transcript is incomplete in other respects, but, in view of the foregoing, it is unnecessary to comment on any further matters pertaining thereto, and I therefore advise you not to purchase the above bonds.

Respectfully,
GILBERT BETTMAN,
Attorney General.

175.

APPROVAL, FINAL RESOLUTIONS ON ROAD IMPROVEMENTS IN FAYETTE AND WOOD COUNTIES.

Columbus, Ohio, March 8, 1929.

Hon. Robert N. Waid, Director of Highways, Columbus, Ohio.

176.

DISAPPROVAL, LEASE TO OFFICE ROOMS IN ULMER BUILDING, CLEVELAND, OHIO, FOR USE OF THE DEPARTMENT OF INDUSTRIAL RELATIONS.

COLUMBUS, OHIO, March 8, 1929.

HON. RICHARD T. WISDA, Superintendent of Public Works, Columbus, Ohio.

DEAR SIR:—This is to acknowledge receipt of the communication from the Department of Industrial Relations over the signature of Mr. Ross Hedges, Assistant