

for the fiscal officer to determine the maximum maturity of the bonds, since no plans could be prepared showing the apportionment to the different kinds of improvement. For example, a maximum maturity of twenty-five years is provided for sanitary and storm sewers, whereas sidewalks, paving, curbs and gutters are limited to ten years. Therefore, in order to determine the maximum maturity of a general bond issue, it would seem to be necessary to have specific street improvements in mind for which plans have been made and a definite apportionment of the cost determined.

You will observe, however, that the above argument loses its force when applied to a levy as distinguished from a bond issue. There is obviously no necessity for any fiscal officer's certificate in the case of a vote for an additional levy. I therefore feel that, while in the issuance of bonds it may be necessary to enumerate the particular streets to be improved and the definite character of the improvement in order that the fiscal officer's certificate may be properly made, yet an additional levy may be authorized without the same degree of definiteness.

I am therefore of the opinion that a municipality may, under the provisions of House Bill 80, by a vote of the people, authorize an additional levy, when necessary, for the improvement of streets generally, which may comprehend the construction of pavements, curbs, gutters, sanitary sewers, storm water sewers, sidewalks and grading and graveling. In the expenditure of the proceeds of such an additional levy, the municipal authorities will be limited to such improvements as are incident to the proper improvement of streets.

Respectfully,
EDWARD C. TURNER,
Attorney General.

957.

APPROVAL, BONDS OF THE VILLAGE OF BROOK PARK, CUYAHOGA COUNTY, OHIO—\$6,000.00.

COLUMBUS, OHIO, September 7, 1927.

Industrial Commission of Ohio, Columbus, Ohio.

958.

APPROVAL, NOTE OF SOUTH BLOOMFIELD RURAL SCHOOL DISTRICT, MORROW COUNTY—\$1,920.00.

COLUMBUS, OHIO, September 7, 1927.

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