

but there is no reason why it must be done at the same time the resolution is passed creating the district. In my opinion, the failure to do so at that time will not defeat the action taken.

Based on the foregoing discussion, I am of the opinion, in specific answer to your questions:

(1) The county board of education of Jefferson County School District possessed the power on April 15, 1930, to create a new school district by authority of Section 4736, General Code, and include in such district a portion of Warren Consolidated School District, which at that time claimed to be exempted from the jurisdiction of the county board, but which in fact was not so exempted.

(2) The filing of the remonstrance by a majority of the qualified electors of the Deyormanville and Lincoln School Districts had no effect whatever on the action of the county board of education of Jefferson County School District taken at their meeting of April 15, 1930, or at their meeting of May 17, 1930. I am reliably informed that the resident electors in the territory affected by the action of the board on April 15, 1930, were considerably more than one hundred and thirty.

(3) The county board of education of Jefferson County School District, on April 15, 1930, clearly meant to create a new school district, by authority of Section 4736, General Code.

(4) The failure of the county board of education of Jefferson County School District to make an equitable division of the school funds and debts among the districts affected by the creation of the new school district which was created by said county board on April 15, 1930, did not defeat the action of the county board so taken. There devolved on the said county board of education the duty to make this equitable distribution of the funds and indebtedness between the districts affected, but such distribution may lawfully be made at a later date.

Respectfully,
GILBERT BETTMAN,
Attorney General.

2036.

APPROVAL, BONDS OF RIPLEY VILLAGE SCHOOL DISTRICT, BROWN COUNTY, OHIO—\$30,000.00.

COLUMBUS, OHIO, June 26, 1930.

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

2037.

PARK COMMISSIONERS—CONTRACTS OVER \$500.00 MUST FIRST BE APPROVED BY CITY BOARD OF CONTROL.

SYLLABUS:

No contract may be entered into by a board of park commissioners created by authority of Section 4053, General Code, in excess of \$500.00, except the awarding thereof be upon the approval of the Board of Control.