256.

APPROVAL, BONDS OF BRACEVILLE TOWNSHIP RURAL SCHOOL DIS-
    TRICT, TRUMBULL COUNTY, OHIO—$50,000.00.

COLUMBUS, OHIO, March 29, 1927.

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

257.

VILLAGE COUNCIL—UNAUTHORIZED TO ENACT ORDINANCE, DURING
    CURRENT YEAR, PROVIDING FOR ADDITIONAL TAX LEVY FOR
    CURRENT EXPENSES—COUNTY AUDITOR WITHOUT AUTHORITY
    TO PLACE SAME UPON VILLAGE TAX DUPLICATE.

SYLLABUS:
    *A village council is unauthorized to enact an ordinance, during the current year,
levying an additional tax for current expenses and the county auditor is without author-
ity to place such additional levy upon the tax duplicate of said village for collection.*

COLUMBUS, OHIO, March 30, 1927.

HON. LISLE M. WEAVER, *Prosecuting Attorney, Bryan, Ohio.*
    DEAR SIR:—This will acknowledge receipt of your recent communication which
reads as follows:

> "The village of Bryan being short of funds with which to operate the
> police department and the fire department of the village, has passed an ordi-
> nance under authority of Section 4227-3 G. C. declaring it an emergency act,
> and has certified this ordinance to the county auditor, authorizing him to
> levy a tax upon the village for the current year 1927 payable in the June
> installment of taxes.
>   The auditor has received certification of the ordinance, a copy of which
> is enclosed herewith, and the question is: Has the auditor authority under this
> section to levy this tax and has the village authority under that section to pass
> such an ordinance levying such a tax and so certifying it?"

The ordinance submitted is entitled

> "An ordinance levying a tax upon the real and personal property listed
> upon the yearly tax duplicate of the village of Bryan, for the year one thousand
> nine hundred and twenty-six, for fixing the rate of such tax and for provid-
> ing for its collection through the office of the county treasurer of Williams
> county, Ohio."

The ordinance reads in part as follows:

> "Whereas, the village of Bryan received no moneys from general taxa-