

estimate of the life of permanent improvements proposed to be acquired, constructed, improved, extended or enlarged from the proceeds of any bonds shall be made in any case by the fiscal officer of the subdivision and certified by him to the bond-issuing authority and shall be binding upon such authority."

Section 4224, General Code, prescribes the procedure to be followed by councils of municipalities in adopting ordinances and resolutions. It provides:

"The action of council shall be by ordinance or resolution, and on the passage of each ordinance or resolution the vote shall be taken by 'yeas' and 'nays' and entered upon the journal, but this shall not apply to the ordering of an election, or direction by council to any board or officer to furnish council with information as to the affairs of any department or office. No by-law, ordinance or resolution of a general or permanent nature, or granting a franchise, or creating a right, or involving the expenditure of money, or the levying of a tax, or for the purchase, lease, sale, or transfer of property, shall be passed, unless it has been fully and distinctly read on three different days, and with respect to any such by-law, ordinance or resolution, there shall be no authority to dispense with this rule, except by a three-fourths vote of all members elected thereto, taken by yeas and nays, on each by-law, resolution or ordinance, and entered on the journal. No ordinance shall be passed by council without the concurrence of a majority of all members elected thereto."

Ordinances or resolutions providing for bond issues are clearly within the provisions of Section 4224, *supra*. Such ordinances or resolutions are of a general or permanent nature and they also involve the expenditure of money and the levying of taxes.

In view of Section 4224, *supra*, and in view of the fact that the legislature has specifically repealed the provisions of Section 3939, General Code, which section required a two-thirds affirmative vote of the members elected or appointed to the council of a municipality on an ordinance for the issue of bonds, it is my opinion, specifically answering your question, that such bond ordinance or resolution at the present time requires only a majority vote of the members of such council.

Respectfully,
EDWARD C. TURNER,
Attorney General.

1376.

APPROVAL, BONDS OF VILLAGE OF ROCKY RIVER, CUYAHOGA
COUNTY—\$12,500.00.

COLUMBUS, OHIO, December 15, 1927.

Industrial Commission of Ohio, Columbus, Ohio.