

2712.

FINAL RESOLUTIONS ON IMPROVEMENTS IN THE FOLLOWING COUNTIES: STARK, MAHONING, LAWRENCE, AND ATHENS.

COLUMBUS, OHIO. Aug. 14, 1925.

Department of Highways and Public Works, Division of Public Works, Columbus, Ohio.

GENTLEMEN:—I am in receipt of your letter of August 12, 1925, enclosing for my approval, among others, certified copies of final resolutions on the following improvements:

Ravenna-Louisville road, I. C. H. No. 74, Sec. E, Stark county.

Youngstown-Lisbon road, I. C. H. No. 82, Sec. A, supplemental contract, Mahoning county.

Ohio river road, I. C. H. No. 7, Sec. N, supplemental contract, Lawrence county.

Pomeroy-Marietta road, I. C. H. No. 161, Sec. A, Athens county.

I have carefully examined said resolutions, find them correct in form and legal, and am therefore returning the same to you with my approval endorsed thereon in accordance with section 1218, General Code.

Respectfully,

C. C. CRABBE,

Attorney General.

2713.

DISAPPROVAL, BONDS OF VILLAGE OF MINGO JUNCTION, JEFFERSON COUNTY, \$100,000.00.

COLUMBUS, OHIO, August 13, 1925.

Re: Bonds of Village of Mingo Junction, Jefferson County, \$100,000.00.

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

GENTLEMEN:—The transcripts submitted for the above bond issue do not contain the certificate of the county auditor showing that he is in receipt of the bond ordinances and will make a levy to meet maturing bonds and interest, as required by law. On the other hand, after communication concerning this point the auditor of Jefferson county recites:

“I cannot agree with your conclusions when you say ‘all of these levies are available for sinking fund purposes outside the 2.65 mills from the state levy.’

“Surely some of these levies must be used for current expenses. I know the constitution makes it necessary and mandatory to levy for sinking funds in preference to all other levies. This we have always done. But now we have a new bond issue before us with no room within the 15 mill limitation to care for sinking fund requirements.