746 OPINIONS

1856.

APPROVAL, BONDS OF VILLAGE OF BELMORE, PUTNAM COUNTY— \$17,732.00.

COLUMBUS, OHIO, May 12, 1930.

Industrial Commission of Ohio, Columbus, Ohio.

1857.

APPROVAL, LEASE TO ABANDONED MIAMI AND ERIE CANAL LANDS NEAR VILLAGE OF FRANKLIN, OHIO.

Columbus, Ohio, May 13, 1930.

Hon. A. T. Connar, Superintendent of Public Works, Columbus, Ohio.

Gentlemen:—You have submitted for my examination and approval a certain lease in triplicate, executed by the State of Ohio through you as Superintendent of Public Works, by which there is leased and demised to The Cleveland, Cincinnati, Chicago and St. Louis Railway Company, for a term of fifteen years, a certain parcel of abandoned Miami and Eric canal lands located in Section 31, Town. 2 North, Range 5 East, Miami Purchase, South of the Village of Franklin, Warren County, Ohio, and which parcel is more particularly described as follows:

"Beginning at Station 10371 plus 43.6 of the H. C. Baldwin survey of the Miami and Eric Canal deflect 3° 39′ to the right from the said survey line between Stations 10371 plus 43.6 and 10370 plus 00, and measure northeastwardly 594 feet; thence eastwardly 286.4 feet along a curve to the right, tangent to the last course, having a radius of 691.78 feet; thence deflecting 24° 54′ to the left northeastwardly 112.1 feet; thence deflecting 153° 22′ to the left westwardly 79.8 feet; thence southwestwardly 327.4 feet along a curve to the left, tangent to the last course, having a radius of 741.78 feet crossing the Baldwin survey line at Station 10363 plus 60.1; thence southwestwardly tangent to the last course 675 feet; thence deflecting 11° 00′ to the left measure southwestwardly 38 feet; thence deflecting 15° 00′ to the left southwesterly 96 feet; thence deflecting 154° 00′ to the left northeasterly 206 feet to the place of beginning; containing one and two hundred forty-two thousandths (1.242) acres, more or less."

I assume from the fact that this lease was executed to the railway company above named that no application for the lease of this parcel of abandoned Miami and Erie canal land, or any part thereof, was made by any political subdivision under the provisions of House Bill No. 162, passed by the 86th General Assembly, 111 O. L. 208.

Proceeding under this assumption, I find that the lease here in question is in conformity with the provisions of the act of the General Assembly above referred to and of other statutory provisions relating to the execution of leases of this kind. I am therefore approving said lease as to its legality and form, which approval is evi-

denced by my approval endorsed upon said lease and upon the duplicate and triplicate copies thereof, all of which are herewith returned.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1858.

BOARD OF EDUCATION—RIGHT TO CONSTRUCT SCHOOL BUILDING FROM MONEYS IN GENERAL FUND WHEN SUCH CONSTRUCTION NOT MENTIONED IN PURPOSES FOR WHICH GENERAL LEVY MADE—SPECIAL LEVY UNNECESSARY.

SYLLABUS:

A board of education may construct a new school building with funds derived from a general levy of taxes made by authority of Section 5625-5, General Code, even though the purpose of constructing such school building was not specifically mentioned among the purposes for which the levy was made, and this may be done although a special levy for school building construction purposes is not made.

COLUMBUS, OHIO, May 13, 1930.

Hon. Don W. Myers, Prosecuting Attorney, Elyria, Ohio.

DEAR SIR:—This will acknowledge receipt of your request for my opinion in answer to the following questions:

- "1. May a board of education construct a new schoolhouse from funds derived under G. C. Section 5625-5 where no authorization was included for a special levy. Providing the funds are available and no bonds required?
- 2. Is a school district limited in the use of funds derived under G. C. Section 5625-5 to the payment of tuition, teachers' retirement fund and the maintenance, operation and repair of schools?"

Boards of education are authorized and directed by Section 7620, General Code, to build, enlarge, repair and furnish necessary schoolhouses and to purchase or lease sites therefor or rights of way thereto. For this purpose bonds may be issued or special tax levies made, or both, but the board is not limited by statute in the raising of funds for the purpose of constructing schoolhouses to doing so by the issuance of bonds or the making of special levies therefor.

By the terms of Section 5625-4, General Code, it is provided that the taxing authority of each subdivision shall divide the taxes levied into five enumerated separate and distinct levies, one of which is "the general levy for current expenses within the fifteen mill limitation."

Section 5625-5, General Code, provides:

"The purpose and intent of the general levy for current expenses is to provide one general operating fund derived from taxation from which any expenditures for current expense of any kind may be made, and the taxing authority of a subdivision may include in such levy the amounts required for the carrying into effect of any of the general or special powers granted by law to such subdivision, including the acquisition or construction of permanent improvements and the payment of judgments, but except the con-