

1417.

APPROVAL, BONDS OF BEXLEY EXEMPTED VILLAGE SCHOOL DISTRICT, FRANKLIN COUNTY—\$75,000.00.

COLUMBUS, OHIO, December 22, 1927.

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

1418.

MUNICIPAL COUNCIL—MAY PROVIDE FOR ADMINISTRATIVE ACTION IGNORING SECTION 280, GENERAL CODE.

SYLLABUS:

The council of a charter city may legally provide by ordinance for administrative action, ignoring the provisions of Section 280 of the General Code, requiring that each department, improvement or public service furnishing service or property to another shall pay therefor at its true value.

COLUMBUS, OHIO, December 22, 1927.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN:—This will acknowledge your recent communication, as follows:

“Section 13 of Article XVIII of the Constitution reads:

‘Laws may be passed to limit the power of municipalities to levy taxes and incur debts for local purposes, and may require reports from municipalities as to their financial condition and transactions, in such form as may be provided by law, and may provide for the examination of the vouchers, books and accounts of all municipal authorities, or of public undertakings conducted by such authorities.’

The pertinent part of Section 291, G. C., as amended 112 O. L. 355, reads:

‘On or before the thirty-first day of March annually the chief fiscal officer of each political subdivision or taxing district of each county shall prepare a financial report for the preceding fiscal year, in such form as will comply with the requirements of the bureau of inspection and supervision of public offices, and shall cause same to be published in a newspaper published in the political subdivision or taxing district and if there is no such newspaper, then in a newspaper of general circulation in the district or political subdivision.’