

to have been placed on the ballot there shall be included therein for the information of the voters a statement that "a levy of taxes be made outside of the fifteen mill limitation, estimated by the county auditor to average ----- (here insert number of mills) mills for a maximum period of ----- (here insert longest maturity) years to pay the principal and interest of such bonds." This information appears to have been omitted from the ballot used.

I call your attention to an opinion of this office, directed to Hon. Eugene S. Owen, Prosecuting Attorney, Delaware, Ohio, under date of January 5, 1929, being Opinion No. 3103, the syllabus of which is as follows:

"Under the provisions of Section 2293-23, General Code, (112 Ohio Laws 374) it is mandatory that the detailed information therein required, be placed on the ballot submitted to the voters at election. The failure to so give the detailed information, renders the election, as it pertains to the Bond Issue, invalid."

In view of the foregoing, I am of the opinion that the election authorizing the board of education of Columbia Township Rural School District to issue \$12,000.00 bonds is invalid.

The transcript is incomplete in other respects, but, in view of the foregoing, it is unnecessary to comment on any further matters pertaining thereto, and I therefore advise you not to purchase the above bonds.

Respectfully,
GILBERT BETTMAN,
Attorney General.

175.

APPROVAL, FINAL RESOLUTIONS ON ROAD IMPROVEMENTS IN
FAYETTE AND WOOD COUNTIES.

COLUMBUS, OHIO, March 8, 1929.

HON. ROBERT N. WAID, *Director of Highways, Columbus, Ohio.*

176.

DISAPPROVAL, LEASE TO OFFICE ROOMS IN ULMER BUILDING,
CLEVELAND, OHIO, FOR USE OF THE DEPARTMENT OF IN-
DUSTRIAL RELATIONS.

COLUMBUS, OHIO, March 8, 1929.

HON. RICHARD T. WISDA, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge receipt of the communication from the Department of Industrial Relations over the signature of Mr. Ross Hedges, Assistant