

manner provided by section 5649-1b. It is permissible under the Griswold Act for council to take into account balances in the general sinking fund and levy a lump sum based upon the existence of such surplus balances in the sinking fund proper. Such action, if preceded by the proper action of the sinking fund trustees under section 4513 of the General Code as amended, is exactly in conformity with that section.

But such action would in no wise affect the particular bond retirement fund levies which are required to be made under section 5649-1b. These levies are in legal theory separate for each issue, and if the levying authorities desire to reduce the amount of a particular bond retirement fund levy or levies, such particular levy or levies must be specifically designated in the resolution of appropriation and certification under section 5649-1b.

Moreover, the process of appropriation and certification referred to in section 5649-1b cannot be used to affect the levy for general sinking fund purposes at all. In other words, the only purpose for which action under section 5649-1b can be taken is to reduce bond retirement fund levies as distinguished from the general sinking fund levy. The county auditor knows nothing whatever about general sinking fund levies until they are made and certified to him as levies by the joint action of sinking fund trustees and council; on the other hand, he is officially apprised of the amount needed for each bond retirement fund levy and will proceed to fix the proper rate to produce such amount on the duplicate as provided in section 5649-1b unless he receives an appropriation and certification which is effective to reduce that amount.

These statements render necessary a general negative answer to the Bureau's sixth question, qualified as above.

Respectfully,
JOHN G. PRICE,
Attorney-General.

3887.

APPROVAL, BONDS OF HOLMES-LIBERTY RURAL SCHOOL DISTRICT,
CRAWFORD COUNTY, \$90,000, TO PURCHASE SITE AND CON-
STRUCT FIRE PROOF SCHOOL BUILDING.

COLUMBUS, OHIO, January 6, 1923.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.