

This same principle was followed in the case of *Pratt vs. Pope*, 78 Fla. 270, 82 So. 805, wherein it was held that:

“Diligence in the discharge of their duties is required of public officers, particularly when the rights of one’s property may be jeopardized by their neglect, and their obligations to the public are not discharged by a mere perfunctory performance of official acts.”

I do not believe, in view of the language of the Uniform Bond Act, that it should be held as a matter of law that a slight error in the calculation of an estimated average levy necessary to pay the interest and principal of a bond issue invalidates the election. On a given statement of facts, I believe it proper to consider the degree of the error, the closeness of the vote, or any other elements which may be pertinent. In the case here before me, the issue carried by one vote over and above the required percentage. There is absolutely no indication that the issue would have carried had the voters been apprised of the fact that the additional levy outside of the fifteen mill limitation was to be 2.76 mills instead of 2.18 mills.

In view of the foregoing, I am of the opinion that when the question of issuing bonds is submitted to the electors of a subdivision pursuant to the provisions of the Uniform Bond Act and the question carries by one vote, authorizing the issue and a tax levy outside of the fifteen mill limitation to pay the interest and principal of such bonds, in the event such levy has been miscalculated and is in fact approximately twenty-six per cent greater than authorized by the electors, such election is invalid and the people of such subdivision may not be taxed pursuant thereto.

Respectfully,

GILBERT BETTMAN,
Attorney General.

1405.

APPROVAL, ABSTRACT OF TITLE TO LAND OF THE CITY OF ALLIANCE, STARK COUNTY, IN SAID CITY, TO BE CONVEYED TO THE STATE OF OHIO FOR ARMORY PURPOSES.

COLUMBUS, OHIO, January 14, 1930.

HON. A. W. REYNOLDS, *Adjutant General, Columbus, Ohio.*

DEAR SIR:—In my opinion No. 1316, issued to you under date of December 20, 1929, there were pointed out certain liens with reference to lot No. 341 in the city of Alliance, which lot the said city of Alliance proposes to deed to the state for armory purposes.

You have submitted certain documents which have been forwarded to you by the Director of Public Safety of the city of Alliance for the purpose of complying with the objections heretofore made.

Among the enclosures is a receipt from the clerk of courts for the sum of \$7.21, which disposes of objection No. 1.

You further enclose a receipt from the treasurer of Stark County for \$126.68 for delinquent taxes and \$248.45 for taxes for the first half of the year 1929. The Director of Public Safety states in his communication that the Treasurer of Stark County absolutely refuses to accept payment for the taxes for the last half of the year 1929 at this time. The Director further states that he will personally assume re-

sponsibility for the payment of the June taxes when due. In view of this situation, and in view of the further fact that liens for taxes cannot be enforced against the state, it would seem to be unnecessary to require further adjustment of this matter at this time.

As to objection No. 3 relative to special assessments, it appears that there are no special assessments.

It further appears from the data which you have submitted that the oil lease referred to in my former opinion has now expired.

In view of the foregoing, it would appear that when the deed is properly executed and delivered in accordance with my former advice, it will be sufficient to convey a good and sufficient title to said premises to the state.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1406.

COUNTY COMMISSIONERS—AUTHORITY TO BUY LAND FROM AGRICULTURAL SOCIETY AND LEASE SAME TO SUCH SOCIETY IN SINGLE TRANSACTION.

SYLLABUS:

Under the provisions of Section 9887, General Code, the county commissioners may purchase land from an agricultural society and lease the same to the agricultural society and such conditions may be taken into consideration as a part of the purchase price. However, when such a purchase involves an expenditure of more than ten thousand dollars, it is necessary to submit the question to a vote of the people in the manner provided in said section.

COLUMBUS, OHIO, January 14, 1930.

HON. G. H. BIRRELL, *Prosecuting Attorney, Warren, Ohio.*

DEAR SIR:—Acknowledgment is made of your communication, which reads:

“The Trumbull County Agricultural Society, operating under the provisions of Sections 9880 to 9010, has held a so-called ‘County Fair’ in Trumbull County for eighty-four years. It owns its fair ground, of approximately forty acres, which lies within the city limits of the city of Warren in Trumbull County.

For the last few years the society has lost money on its fairs, and also the city of Warren has levied an assessment for sewer construction against the property, and, as a result, the property is encumbered to the extent of perhaps \$25,000.00. The county commissioners have been contributing \$3,300.00 each year for the support of the fair.

On account of the financial conditions of the society, it is suggested that the county commissioners purchase the fair ground, from the society, for the amount of the encumbrances; and on further consideration that the county commissioners lease these grounds back to the society for a period of twenty years, for fair purposes.

QUESTION: Is there authority, under the Statutes of the State of Ohio, for such a procedure; and if so in what manner should they proceed?

Will you kindly give me your opinion on the foregoing question?”