

taxes made by the county auditor in 1928, by authority of the then existing Section 7600, General Code.

(2) The proceeds of the 2.65 mills tax levy provided for by Section 7575, General Code, for the fiscal year 1929, and collected in the December tax collection of 1929 and the June tax collection of 1930, should be apportioned to school districts lying outside of city and exempted village school districts in accordance with Section 7600, General Code, as amended by the 88th General Assembly.

(3) The making of an educational survey by the county board of education as directed by the terms of Amended Section 7600, General Code, contained in House Bill No. 256 of the 88th General Assembly, is a condition precedent to the making of the "annual distribution" of the 2.65 mills tax levy provided for by Section 7575, General Code, to the school districts outside of city and exempted village school districts.

(4) The requirement of Section 7600, General Code, as amended by the 88th General Assembly, that each county board of education shall make an educational survey of the county school district for certain purposes on or before the first day of April of each year, is directory merely, so far as the time of making the survey is concerned, and if, for any reason, the survey is not made within the time fixed by the statute, it is the duty of the county board of education to make the survey at a later date and before the "annual distribution" of tax moneys, as directed by the statute, is made.

Respectfully,

GILBERT BETTMAN,

Attorney General.

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DISAPPROVAL, FINAL RESOLUTION ON ROAD IMPROVEMENTS IN
THE VILLAGE OF CALDWELL, NOBLE COUNTY.

COLUMBUS, OHIO, June 27, 1929.

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

DEAR SIR:—Referring to your letter of June 26, enclosing for my approval several final resolutions, I call your attention to the final resolution relative to

Cambridge-Caldwell Road, I. C. H. No. 353, Sec. North St. in village of Caldwell, Noble County.

It is recited that \$8,750.00, the amount appropriated for this improvement by the county, is \$26,250.00 less than the estimated total cost and expense of said reconstruction project. In the certificate of the Auditor of the Department of Highways, it appears that there has been appropriated from the highway improvement fund of the Department of Highways the sum of \$8,750.00. The total estimated cost of this improvement is in excess of the amount appropriated by the county and your department. If a portion of this cost is to be borne by the railroad, that fact should be noted. I am accordingly returning this final resolution without my approval endorsed thereon.

Respectfully,

GILBERT BETTMAN,

Attorney General.