

lature and permissive enactments of the character of these sections. In other words, I have no difficulty in stating that, were there specific authority in the new act an amendment changing the purpose of the corporation, the secretary of state would be authorized to accept such an amendment passed by the statutory number of stockholders. But this would in no way bar the right of a dissenting stockholder to make seasonable objection in the courts. My conclusion, therefore, is that as to corporations formed under the present law, it would be safe only in case provision be made for a change of purpose by unanimous consent, but if the statute attempted to authorize such an amendment by less than all of the stockholders, such action would be a violation of a stockholder's rights. It is not that such a statute would itself violate any constitutional right of the stockholder, because it is merely permissive, but the corporation in acting under the statute may itself invade the rights of its dissenting stockholders.

As to corporations formed under the new general corporation act, I am of the opinion that Section 8623-14, is specific authority for the inclusion in the original articles of incorporation of the rights to amend such articles of incorporation so as to change the corporate purposes either by the vote provided in Section 8623-15, or such other vote as is specifically provided for in the articles under authority of Section 8623-49. Any stockholders of such corporation would, of course, purchase their stock subject to such articles of incorporation and the general laws, which would include the new corporation act.

Reverting to your specific question, I find upon examination that the letter of the attorney which you enclose is not specific enough as to the proposed business for me to determine whether or not the new purpose will be a mere incident to its present purpose. I assume, however, that it is sought to make a radical departure from the original purpose and that, consequently, as I have pointed out in my discussion heretofore, the amendment to include the new purpose will not be authorized.

Answering your question specifically, I am of the opinion that Section 8623-14, of the new general corporation act, confers no broader power of amendment of the purpose clause of corporations organized prior to the effective date of such act, than exists under the present corporation law. In other words, the purpose clause in the articles of incorporation of corporations organized under the present law may not be changed by amendment, so as to change substantially the purpose.

Respectfully,

EDWARD C. TURNER,
Attorney General.

507.

MUNICIPALITY—NUMBERING OF LOTS ON ANNEXED TERRITORY—
DUTY OF COUNTY AUDITOR AND RECORDER.

SYLLABUS:

1. *When territory is annexed to a municipal corporation, and by reason of said annexation the lots are not numbered consecutively upon the original plat and the plats of the addition thereto or subdivision thereof, the auditor and recorder of the county in conjunction with a person appointed by the mayor of the municipal corporation may make a revision of the numbers of all in-lots and out-lots of such municipal corporation and number anew all the lots so that the in-lots shall have*

but one consecutive series of numbers beginning with number one and the out-lots shall have one similar series of numbers also beginning with number one.

2. When such revision and re-numbering are done at the request of the corporate authority of the municipal corporation the expense thereof should be paid by the municipal corporation. If, however, such revision and re-numbering are done at the instance of the county authorities the expense thereof must be borne by the county.

COLUMBUS, OHIO, May 19, 1927.

HON. GEORGE H. BLECKER, *Prosecuting Attorney, Mansfield, Ohio.*

DEAR SIR:—This will acknowledge receipt of your inquiry requesting my opinion with reference to the following state of facts:

“Within the past year the corporate limits of the City of Mansfield were extended to take in considerable additional territory. The lots situate in the territory annexed do not have the consecutive numbers of in-lots. Our County Auditor feels that there is a great necessity that all of the lots in the territory so annexed should be re-numbered as to conform to the numbering of the other lots or the consecutive numbering.

I find no provision authorizing the re-numbering of the lots at this time except as is provided in Section 3604 to 3614 inclusive.

It seems to me from reading these Sections together that the County Auditor would have no authority to re-number these lots unless requested by the City of Mansfield, and if so that the City would be required to pay the entire cost. However, the question that is bothering us and we would like to have determined is whether or not there is any authority given by any statute, which would permit the Commissioners or County Auditor to re-number the lots in the additional territory added to the City and would authorize the County to pay the expense.”

Sections 3604 and 3607, General Code, reads as follows:

“Sec. 3604. Where the lots of a municipal corporation are not numbered consecutively upon the original plat thereof and the plats of additions thereto, or subdivisions thereof, the auditor and recorder of the county, in conjunction with a person appointed by the mayor of the municipal corporation, may make a revision of the numbers of all the in-lots and out-lots of such municipal corporation, as they stand upon record, and number anew all the lots, so that the in-lots shall have but one consecutive series of numbers, beginning with number one, and the out-lots shall have but one similar series of numbers, also beginning with number one.”

“Sec. 3607. When such revision and re-numbering are done at the request of the corporate authority of a municipal corporation, the expenses shall be paid by the corporation. The commissioners of a county in which unincorporated territory is situated, may direct the auditor and recorder to make such revision and re-numbering thereof and cause the expenses to be paid from the county treasury. The commissioners may direct the auditor and recorder to make such revision and re-numbering of an incorporated village, if they are of opinion that it is necessary for convenience and efficiency in taxation.”

Upon consideration of your inquiry, it appears that your exact situation is covered by the terms of Section 3604, supra, wherein it is provided that the auditor

and recorder of the county in conjunction with a person appointed by the mayor of the municipal corporation may make a revision of the numbers of all the in-lots and out-lots of such municipal corporation where the lots of the municipal corporation are not numbered consecutively upon the original plat thereof and the plats of additions thereto or subdivisions thereof.

It appears that territory has been annexed to the city of Mansfield and that at the time of the annexation the lots within the part annexed were not consecutively numbered to conform to the original plat of the city of Mansfield. As you express it in your inquiry: "The lots situate in the territory annexed do not have the consecutive numbers of in-lots."

In this situation Section 3604, *supra*, gives specific authority for the auditor and recorder in conjunction with a person appointed by the mayor to make the necessary revision and re-numbering of the lots so as to make them run consecutively upon the original plat and the plats of additions thereto.

This section applies to municipal corporations generally, and is the only section under which re-numbering may be made in case of annexations to a city. It will be noted that further provision is made in Section 3607, *supra*, for villages. It is there provided that the commissioners may direct the auditor and recorder to make such revision and re-numbering of the lots of an incorporated village as may be necessary; but where it is a city as in the instant case, it is necessary that the re-numbering be done by the auditor and recorder in conjunction with a person appointed by the mayor of the municipal corporation.

When the renumbering is done at the request of the municipal corporation as provided in Section 3607, *supra*, the expense must be paid by the municipal corporation. This provision implies that when it is not done at the request of the municipal corporation the expense should be met by the county.

Specifically answering your question it is my opinion that Section 3604, General Code, gives to the county auditor and county recorder of the county of Richland in conjunction with a person appointed by the Mayor of Mansfield authority to re-number the lots in the territory annexed to the City of Mansfield and unless such revision be made at the request of the City of Mansfield, authorizes the expense thereof to be borne by the County of Richland.

Respectfully,

EDWARD C. TURNER,

Attorney General.

508.

TOWNSHIP TRUSTEES— MAY DETERMINE THAT AN IMPROVEMENT SHALL BE MADE AND ASSESS THE COSTS THEREOF UPON PETITION OF 51 PER CENT OF THE OWNERS WHO ARE TO BE TAXED.

SYLLABUS:

Upon the petition of at least fifty-one per cent of the owners of lands and lots who are to be especially taxed for a proposed improvement, the township trustees of the township may under the provisions of Sections 3298-2, et seq., of the General Code determine that such improvement shall be made and assess the cost thereof in the manner petitioned for, provided that it be in any of the methods enumerated