

succeeding year on the basis of the duplicate made up in the year such resolution was adopted shall be set forth, together with the number of years during which the exemption would apply.

Section 5649-6b authorizes the levy during the remainder of the life of said bonds at a rate necessary to pay interest and maturities when approved by the electors. The question submitted under section 5649-6a is regarding "exempting from all limitations all subsequent levies on account of such bonds". The limiting of the levy to the rate set forth in the resolution would not be a compliance with the question submitted, as the rate set forth in the resolution might not provide sufficient levy to pay interest and provide for a sinking fund.

It is therefore my opinion that the rate set forth in the resolution providing for the submission is not a limitation on the rate to be levied and that when the electors by a vote authorize the exemption from all limitations of interest and sinking fund levies, under Section 5649-6a, a rate may be levied during the life of such bonds sufficient to pay the interest and provide for a sinking fund.

Respectfully,

C. C. CRABBE,  
*Attorney General.*

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2078.

DISAPPROVAL, BONDS OF VILLAGE OF PERRY, LAKE COUNTY,  
\$3,500.00.

COLUMBUS, OHIO, December 15, 1924.

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

Re: Bonds of Village of Perry, Lake County, \$3,500.00.

Gentlemen:—

I have examined the transcript submitted in connection with the foregoing issue of bonds and find that publication of notice of sale of these bonds was made in one newspaper beginning on September 13, 1924, and in the other on September 16th, 1924, and notice of sale was given on October 19, 1924.

Section 3924 G. C. provides in part as follows:

"Sales of bonds other than to the trustees of the sinking fund of the city or to the board of commissioners of the sinking fund of the city or to the board of commissioners of the sinking fund of the city school district as herein authorized, by any municipal corporation, shall be to the highest and best bidder, after publishing notice thereof for four consecutive weeks in two newspapers printed and of general circulation in the county where such municipal corporation is situated, \* \* \*."

In view of the decision of the Supreme Court in the case of State vs. Kuhner and King, 107 O. S., page 406, the provisions of Section 3924 G. C. are construed as mandatory, and any failure in compliance, that is, failure to publish for four full

weeks in either publication required would be fatal, and I am therefore compelled to advise you that these bonds have not been advertised for sale and sold as required by statute, and on account of this failure I am of the opinion that you should not purchase said bonds.

Respectfully,  
C. C. CRABBE,  
*Attorney General.*

2079.

DISAPPROVAL, BONDS OF VILLAGE OF ST. CLAIRSVILLE, BELMONT COUNTY, \$8,481.92.

COLUMBUS, OHIO, December 15, 1924.

*Retirement Board, State Teachers' Retirement System, Columbus, Ohio.*

Re: Bonds of Village of St. Clairsville, Belmont County, \$8,481.92.

Gentlemen:

I have examined the transcript submitted in connection with the foregoing issue of bonds and find that publication of notice of the sale of these bonds has been made in the Belmont Chronicle for the specified period of time as required by law, but the publication in the St. Clairsville Gazette had its first publication on October 2, 1924, and the publication gave notice of the sale of the bonds on October 24, 1924.

Section 3924 G. C., provides in part as follows:

"Sales of bonds other than to the trustees of the sinking fund of the city or to the board of commissioners of the sinking fund of the city school district as herein authorized, by any municipal corporation, shall be to the highest and best bidder, after publishing notice thereof for four consecutive weeks in two newspapers printed and of general circulation in the county where such municipal corporation is situated, \* \* \*"

In view of the decision of the Supreme Court in the case of State vs. Kuhner and King, 107 O. S., page 406, the provisions of Section 3924 G. C. are construed as mandatory; and any failure in compliance, that is, failure to publish for four full weeks in either publication required would be fatal, and I am therefore compelled to advise you that these bonds have not been advertised for sale and sold as required by statute, and on account of this failure I am of the opinion that you should not purchase said bonds.

Respectfully,  
C. C. CRABBE,  
*Attorney General.*