

otherwise improve" the streets in question, is a fact which your inquiry does not disclose. However, it is believed that the laying of water pipes in a public highway evidences an intention upon the part of the corporation to proceed at some time at least in that direction.

It would seem then that council in the instance considered, had in contemplation the future improvement of the highway from the fact of the authorization of the laying of said water pipes, and it would only seem reasonable to conclude that such an indicated intention may be said to fairly come within the meaning and spirit of the word "about" as it is used in this section.

In connection with your question generally, attention is directed to section 3812 G. C. which provides in substance pertinent thereto, that the council of any municipal corporation may assess upon the abutting, adjacent and contiguous or other specially benefited lots or lands in the corporation, any part of the entire cost and expense of the improvement of any street by the laying of water pipes, etc. While it may be concluded that authority for the assessment of the entire cost of such an improvement against abutting property owners is contained within the provisions of the two sections considered, yet it is to be noted that even such an assessment would be subject to the limitations of section 3819 of the General Code, which provides in brief that assessments of this nature within the period of five years shall in no case exceed one-third of the actual value of such property after improvement is made.

Bearing in mind then the limitations prescribed by this section, it is the opinion of this department that if the streets mentioned by your communication are "about to be paved or otherwise permanently improved," the entire cost of the extension may be assessed against the abutting property under section 3980 G. C., not to exceed, however, in any case, special benefits conferred upon the property assessed, nor other assessments levied within a period of five years in excess of 33 1/3 per cent of the actual value after the improvement is made.

Respectfully,
JOHN G. PRICE,
Attorney-General.

3879.

APPROVAL, BONDS OF GUERNSEY COUNTY, \$20,000, FOR ROAD IMPROVEMENTS.

COLUMBUS, OHIO, January 6, 1923.

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