

2371.

APPROVAL, BONDS OF VILLAGE OF EUCLID, CUYAHOGA COUNTY,
\$3,000.00.

COLUMBUS, OHIO, April 10, 1925.

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

2372.

APPROVAL, BONDS OF VILLAGE OF EUCLID, CUYAHOGA COUNTY,
\$5,000.00.

COLUMBUS, OHIO, April 11, 1925.

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

2373.

DISAPPROVAL, BONDS OF VILLAGE OF COLUMBIANA, COLUMBIANA
COUNTY, \$4,191.48.

COLUMBUS, OHIO, April 11, 1925.

Re: Bonds of Village of Columbiana, Columbiana County, \$4,191.48.

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

GENTLEMEN:—I have examined the transcript for the foregoing issue of bonds and find that I cannot approve the same for the following reasons:

1. The bond ordinance as passed by council provides for an issue of bonds in the sum of \$6,989.28, in annual payments of \$776.58 each, due on February 1st of each year, beginning with the year 1926. The bond ordinance further provides:

“In the event any of the owners of any of said property so specially assessed shall pay their total assessments in cash within thirty days of the date of the final passage of the ordinance levying such special assessments, the aggregate amount of bonds to be issued shall be reduced by deducting the amount so paid in cash from the total amount of the bonds to be issued, and the bonds herein provided for first maturing shall be correspondingly reduced by the omission of so many thereof as shall equal the amount of assessments so paid, or by changing the denomination of *one* of said bonds, or *both*, as the case may be, and the amount to be credited to the foregoing fund from the sale of said bonds shall be likewise reduced by the amount of the assessments so paid in cash for such improvement.”

This ordinance was passed on January 6, 1925, and following the passage thereof, without any further proceedings as to the amount of the issue, bonds were advertised for sale on February 12, 1925, in the sum of \$4,191.48 in annual payments of \$465.72. This sale of bonds is not in compliance with the bond ordinance, and I find no authority for the issue as advertised and sold.

2. The assessing ordinance has not been published. Section 4227, General Code, provides in part:

“Ordinances of a general nature or providing for improvements shall be published as hereinafter provided before going into operation. No ordinance shall take effect until after the expiration of ten days after the first publication of such notice.”

I know of no exception having been provided for this general statute, except as found in section 3914, General Code, as amended in 110 O. L., page 458. This section provides for the issuance of bonds in anticipation of the collection of special assessments as follows:

“Council ordinances and proceedings relating to the issuance of such bonds or notes shall not require publication.”

It will be observed that this exception only applies to the bond or note ordinance and no other. As a matter of fact section 3914, General Code, contemplates that the bond ordinance shall not be passed until the amount of the assessments remaining unpaid has been determined, and shall not include any cash assessments. For this reason, publication of the assessing ordinance is especially required, and for the same reason provision has been made that the publication of the bond ordinance may be omitted and go into immediate effect.

3. The assessments have not been certified to the county auditor. The legal adviser of the village in reply to a request for a certificate that the assessments have been certified to the county auditor, recites that the law provides that the assessments may be certified not later than September 1st of each year. This issue with the assessments may be certified as late as September 1st, and be available to pay bonds maturing after the collection of same in December, but I have had my attention frequently called to instances where the assessments have not been certified and in process of collection before the bonds shall be passed by this department.

On account of the officials of the village having failed to take the necessary proceedings to make this issue in proper form. I am compelled to disapprove the same, and advise you not to purchase said bonds.

Respectfully,
C. C. CRABBE,
Attorney General.

2374.

QUESTIONS RELATING TO FEES OF PROBATE JUDGES IN INHERITANCE TAX PROCEEDINGS DISCUSSED.

SYLLABUS:

Certain questions as to fees of probate judges in inheritance tax proceedings, answered.