

tion of the collection of special assessments unless authorized by a vote of the electors. Opinions of the Attorney General for 1929, Vol. I, 224, 517, Vol. II, 1406.

It is accordingly my opinion in specific answer to your questions that:

1. A municipality and a township may each issue bonds to pay their respective portions of the cost of constructing a building for cemetery purposes in a union cemetery, owned and managed by such village and township.

2. Bonds for such purposes may be issued by a township only pursuant to authority of the electors.

Respectfully,
GILBERT BETTMAN,
Attorney General.

3442.

APPROVAL, CONTRACTS FOR ROAD IMPROVEMENTS IN FRANKLIN
AND TUSCARAWAS COUNTIES.

COLUMBUS, OHIO, July 20, 1931.

HON. O. W. MERRELL, *Director of Highways, Columbus, Ohio.*

3443.

APPROVAL, BONDS OF THE VILLAGE OF MEDINA, MEDINA COUNTY,
OHIO—\$5,000.00.

COLUMBUS, OHIO, July 20, 1931.

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

3444.

APPROVAL, BONDS FOR THE FAITHFUL PERFORMANCE OF THEIR
DUTIES—MARGARET E. KEPLER, AS STENOGRAPHER—HELEN
M. HARE, EXAMINER.

COLUMBUS, OHIO, July 20, 1931.

HON. FRANK F. MCGUIRE, *Superintendent of Building and Loan Associations,
Wyandotte Building, Columbus, Ohio.*

DEAR SIR:—You have submitted two bonds, each in the penal sum of \$5,000.00, upon which the American Surety Company appears as surety.

One of said bonds is conditioned to cover the faithful performance of the duties of the principal, Margaret E. Kepler, as stenographer, and the other is conditioned to cover the faithful performance of the duties of the principal, Helen M. Hare, Examiner.

Finding said bonds proper as to form, I have accordingly endorsed my approval thereon, and return the same herewith.

Respectfully,
GILBERT BETTMAN,
Attorney General.