

and approval of the controlling board. Such approval must be evidenced by a majority vote of the board entered on their minutes. A transcript of sufficient of the minutes of the controlling board as evidence their consent and approval must accompany the encumbrance estimate before the final consummation of this transaction.

The abstract, warranty deed and encumbrance estimate submitted by you are herewith returned.

Respectfully,
C. C. CRABBE,
Attorney General.

2765.

APPROVAL, BONDS OF AURORA RURAL SCHOOL DISTRICT, PORTAGE COUNTY, \$3,700.00.

COLUMBUS, OHIO, Sept. 8, 1925.

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

2766.

DISAPPROVAL, BONDS CITY OF DENNISON, TUSCARAWAS COUNTY, \$47,096.25.

COLUMBUS, OHIO, Sept. 9, 1925.

Re: Bonds of City of Dennison, Tuscarawas County, \$47,096.25.

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

GENTLEMEN:—Transcript for the above issue of bonds discloses that the bonds are being issued under the provisions of section 3914 G. C., providing assessments for property owners' portions for the improvements.

The transcript does not contain any proof of publication or notice of the assessments as required by section 3895 G. C. Upon request for this information to complete the transcript the clerk of the council recited that such publication was not made.

Section 3895 G. C. is as follows:

"Before adopting an assessment made as provided in this chapter, the council shall publish notice for three weeks consecutively, in a newspaper of general circulation in the corporation, that such assessment has been made, and that it is on file in the office of the clerk for the inspection and examination of persons interested therein."

It will be observed that the provisions of this law are mandatory and that failure to give such notice is a statutory failure to comply with the requirements necessary to complete a proceedings for levying assessments. In view of the fact that such assessments might be taxed and held illegal for failure of statutory requirements, I am compelled to disapprove the issue and you are advised not to accept these bonds.

Respectfully,
C. C. CRABBE,
Attorney General.

2767.

APPROVAL, BONDS OF VILLAGE OF BROOK PARK, CUYAHOGA COUNTY, \$24,051.91.

COLUMBUS, OHIO, Sept. 9, 1925.

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

2768.

RESOLUTION FOR PURCHASE OF BONDS, ATHENS TOWNSHIP, HARRISON COUNTY, \$14,250.00.

COLUMBUS, OHIO, Sept. 9, 1925.

Re: Resolution for purchase of bonds, Athens township, Harrison county, \$14,250.00, payable in 19 semi-annual installments of \$750.00 each—6%.

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

GENTLEMEN:—I have examined the transcript of the proceedings of the township trustees and other officers of Athens township, Harrison county, relative to the above bond issue, and find the same regular and in conformity with the provisions of the constitution and General Code of Ohio.

I am of the opinion that bonds issued under the proceedings set forth in the transcript, which is an authenticated copy of the proceedings of said officials, will, upon delivery, constitute a valid and binding obligation of said township.

Respectfully,
C. C. CRABBE,
Attorney General.