

Specifically answering your inquiry, I am of the opinion that the failure to post notices as required by the provisions of Section 13131, General Code, is not a proper defense to a prosecution for a violation of the provisions of this section.

Respectfully,
 GILBERT BETTMAN,
Attorney General.

2952.

APPROVAL, BONDS OF BROWN TOWNSHIP RURAL SCHOOL DISTRICT, FRANKLIN COUNTY, OHIO—\$25,000.00.

COLUMBUS, OHIO, February 17, 1931.

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

2953.

JOINT COUNTY DITCH—PETITION FILED IN ONE COUNTY—PROPORTIONATE SHARE OF OTHER COUNTY MAY NOT BE PAID OUT OF GENERAL DITCH IMPROVEMENT FUND IN ANTICIPATION OF COLLECTION OF SPECIAL ASSESSMENTS.

SYLLABUS:

When a petition has been filed in a county for a joint county ditch improvement the cost of which is to be paid in part by assessments levied in another county, such other county may not pay to the county in which the petition was filed, out of available funds in its general ditch improvement fund in a lump sum, the amount to be collected by special assessments and then reimburse such general ditch improvement fund from the proceeds of such assessments as they are collected.

COLUMBUS, OHIO, February 17, 1931.

HON. WM. M. VANCE, *Prosecuting Attorney, Urbana, Ohio.*

DEAR SIR:—This is to acknowledge receipt of your request for my opinion on the following query:

“When there is a surplus in the general ditch improvement fund of a county sufficient to pay such county’s full share of a joint county ditch improvement, the petition for which was filed in an adjoining county, may the county auditor draw his warrant on such fund for the full amount of such county’s share of the improvement, payable to the auditor of the other county, and replenish such general ditch improvement fund by receiving into it the assessments made under G. C. 6542, rather than turning over such assessments when collected to the general ditch improvement fund of the county in which the petition was filed?”