

for examination for bonds in the sum of \$20,821.74. The transcript for the remainder of the issue as represented by the resolution of purchase has not been delivered to this office.

The bond ordinance for the issue of \$20,821.74 was passed on October 9, 1925 and provided for maturities of the bonds beginning on October 1, 1926.

Section 2293-12 of the General Code provides:

"All bonds hereafter issued by any county, municipality, including charter municipalities, school district, township or other political subdivision, shall be serial bonds maturing in substantially equal semi-annual or annual installments. If issued with semi-annual maturities the first installment shall mature not earlier than the first day of March next following the fifteenth day of July next following the passage of the ordinance or resolution authorizing such bonds; and if issued with annual maturities, the first installment shall mature not earlier than the first day of the second September next following said fifteenth day of July. In either case the first installment shall mature not later than eleven months after said earliest date thereof."

It will therefore be observed that the maturities of the bonds as represented by this transcript are not in accordance with the provisions of the foregoing section. This defect might be cured by subsequent legislation, but the transcript submitted contains only one affidavit of the publisher showing publication of the notice of the sale of the bonds. This affidavit recites that the publication began on December 10, 1925, and was carried for four weeks, and giving notice of the sale of the bonds on January 5, 1926.

Section 3924 of the General Code provides that the notice of the sale of municipal bonds shall be published in two newspapers of general circulation in the municipality for four weeks. In the case of *State of Ohio v. Kuhner and King*, 107 O. S., page 406, the court held as follows:

"The requirement of section 1206, General Code, that 'the state highway commissioner shall advertise for bids for two consecutive weeks' is mandatory, and the contract entered on June 14 for advertisement in two weekly newspapers of the county on June 6th and June 13th is invalid."

The foregoing bonds cannot be said to have been legally sold in accordance with the decision of the Supreme Court in the foregoing case, and for the reasons above set forth, you are advised not to accept these bonds.

Very respectfully,
C. C. CRABBE,
Attorney-General.

3749.

APPROVAL, BONDS OF VILLAGE OF GARFIELD HEIGHTS, CUYAHOGA COUNTY, \$98,385.00.

COLUMBUS, OHIO, October 23, 1926.

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