

(2) The ordinance of council providing for this issue of bonds does not make provision for the levy of a tax upon the taxable property of the village to take care of any deficiency occurring in the collection of the special assessments for this improvement as required by section 3914-1 General Code.

The objections first above noted may perhaps be obviated by further information which the village authorities may be able to furnish, but inasmuch as the ordinance providing for this issue of bonds is itself defective, I do not feel that I have any discretion to do otherwise than to disapprove this bond issue and to advise you not to purchase the same.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

2425.

DISAPPROVAL, BONDS OF VILLAGE OF AMHERST, LORAIN COUNTY,
 OHIO, IN AMOUNT OF \$14,000 FOR STREET IMPROVEMENTS.

COLUMBUS, OHIO, September 19, 1921.

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

Re: Bonds of the village of Amherst, Lorain county, Ohio, in the sum of \$14,000 to pay the share of said village of the cost and expense of improving certain streets therein.

GENTLEMEN:—I have examined the transcript of the proceedings of the council and of other officers of the village of Amherst, Ohio, relating to the above issue of bonds and find said proceedings to be in proper form with the exception that the ordinance providing for this issue of bonds does not make provision for an annual levy of taxes for the purpose of paying the interest on the bonds covering this issue and for the purpose of creating and maintaining a sinking fund to pay said bonds at maturity, all of which is required by section 11 of Article XII of the state constitution. The provisions of the state constitution in this behalf are obviously mandatory in their nature and requirements and the failure of council to observe the same in the enactment of this ordinance requires me to disapprove the issue and to advise you not to purchase the same.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

2426.

DISAPPROVAL, BONDS OF ERIE COUNTY IN AMOUNT OF \$13,600
 FOR ROAD IMPROVEMENTS.

COLUMBUS, OHIO, September 19, 1921.

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

Re: Bonds of Erie county in the amount of \$13,600 for the pur-