

2913.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS,
MONROE COUNTY, OHIO.

COLUMBUS, OHIO, March 8, 1922.

Department of Highways and Public Works, Division of Highways, Columbus, Ohio.

2914.

ROADS AND HIGHWAYS—REAL ESTATE WITHIN ASSESSMENT ZONE
AND LYING WITHIN CORPORATE LIMITS OF VILLAGE SUBJECT
TO ASSESSMENT NOTWITHSTANDING HIGHWAY IMPROVED
MAY NOT LIE WITHIN CORPORATE LIMITS OF SUCH VILLAGE—
SECTION 1214 G. C. AND RELATED SECTIONS CONSIDERED.

Under the provisions of section 1214 G. C. and related sections dealing with assessment of lands in connection with state aid highway improvements, benefited real estate within the assessment zone and lying within the corporate limits of a village is subject to assessment notwithstanding that the highway improved may not lie within the corporate limits of such village.

COLUMBUS, OHIO, March 9, 1922.

HON. C. A. MAXWELL, *Prosecuting Attorney, Zanesville, Ohio.*

DEAR SIR:—You have recently submitted for the opinion of this office a statement of facts and inquiry substantially as follows:

The National road passes through the incorporated village of Norwich. However, the road itself is not included within the corporate limits—the corporation consisting of strips about half a mile long and three hundred feet wide on each side of the roadway, specifically excluding the roadway. In the year 1918, the section of the National road passing through the village was improved by the state under the state aid plan upon application of the county commissioners. The village took no action whatever in the matter of the improvement.

Your question is, who should be assessed on account of the improvement in question?

It is presumed that your inquiry has reference to the point whether lands within the village are subject to assessment. The answer is clearly in the affirmative. The matter of the assessment is provided for by section 1214 G. C. and related sections; and these sections both in their present form and earlier forms specify that a certain percentage of the cost of the improvement "shall be a charge upon the *property* abutting on the improvement" or, if appropriate action is taken by the county com-