

2607.

## APPROVAL, BONDS OF CITY OF MANSFIELD, OHIO, IN AMOUNT OF \$20,900 FOR SEWER IMPROVEMENTS.

COLUMBUS, OHIO, November 18, 1921.

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

Re: Bonds of the city of Mansfield in the amount of \$20,900 in anticipation of the collection of special assessments for the improvement of Sewer District No. 2, 1 bond payable in 1 installment of \$4,900 and 4 installments of \$4,000 each—6 per cent.

GENTLEMEN:—I have examined the transcript of the proceedings of the council and other officers of the city of Mansfield relative to the above bond issue and find such proceedings have been regular and in conformity with the provisions of the General Code, except that it appears that the municipality is attempting to assess the total cost of said improvement, without exception or deduction, upon benefited property. I believe this action is clearly contrary to the provision of section 3820 G. C. which requires a municipality to pay at least two per cent of the cost of such an improvement. However, in view of section 3914-1 of the General Code, by virtue of which all bonds of a municipality issued in anticipation of the collection of special assessments are general obligations of such municipality, I do not believe the irregularity referred to will affect the validity of the bonds. It is true that an interested property owner could doubtless enjoin the collection of such part of the assessment as is in excess of the limitations fixed by section 3820 G. C. referred to, but since the bonds are general obligations of the municipality, the only result of such a suit would be that the municipality would be required to levy taxes to pay for such portion of the assessment as might be held excessive. I call attention to this irregularity to avoid the inference that I have overlooked or approved the practice of a municipality of attempting to levy assessments in excess of the amount legally authorized.

I am of the opinion that a bond for said issue with combined principal and interest coupons attached, drawn in accordance with the bond ordinance authorizing the same and in compliance with the resolution of the industrial commission adopted under authority of section 1465-58a G. C. will, upon delivery, constitute a valid and binding obligation of said city.

Respectfully,

JOHN G. PRICE,

*Attorney-General.*

2608.

## APPROVAL, BONDS OF CANAL WINCHESTER VILLAGE SCHOOL DISTRICT IN AMOUNT OF \$4,000.

COLUMBUS, OHIO, November 18, 1921.

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