

attached to the container, I feel that it is "in or on" the container within the meaning of Section 1155-5, supra, and that this is legitimately one of the "other means whereby words or figures may be indicated in or on a container" within the meaning of that section.

In view of what has been said and in answer to your inquiry, I am of the opinion that the Director of Agriculture may lawfully adopt regulations permitting the foods described in Section 1155-3 of the Code to be marked with a tag attached to the container of such food or the cover attached thereto, which tag shall show the date of deposit in and removal from a cold storage warehouse.

Respectfully,

GILBERT BETTMAN,
Attorney General.

266.

APPROVAL, BONDS OF VILLAGE OF SEVILLE, MEDINA COUNTY—
\$18,260.34.

COLUMBUS, OHIO, April 4, 1929.

Industrial Commission of Ohio, Columbus, Ohio.

267.

DISAPPROVAL, BONDS OF WILLIAMS COUNTY—\$17,168.90.

COLUMBUS, OHIO, April 5, 1929.

Re: Bonds of Williams County, \$17,168.00.

Industrial Commission of Ohio, Columbus, Ohio.

I have examined the three transcripts relative to the above issue of bonds.

The transcript covering the issuance of bonds in the amount of \$3,257.63, being Fountain Lane Road Improvement, C. H. No. 57, discloses that the notice that estimated assessments have been made was published for two consecutive weeks on the same day of each week, the first publication being on November 1, 1928. Said notice fixed the date of hearing objections to assessments as November 10, 1928, upon which date the board of county commissioners levied such assessments.

The transcript covering the issuance of bonds in the amount of \$8,103.03, being Quaker Church Road Improvement, C. H. No. 48, discloses that the notice that estimated assessments have been made was published for two consecutive weeks on the same day of each week, the first publication being on November 1, 1928. Said notice fixed the date of hearing objections to assessments as November 10, 1928, upon which date the board of county commissioners levied such assessments.

The transcript covering the issuance of bonds in the amount of \$5,808.22, being Melbern North Road improvement, C. H. No. 177, discloses that the notice that estimated assessments have been made was published for two consecutive weeks on the same day of each week, the first publication being on October 4, 1928. Said notice fixed the date of hearing objections to assessments as October 13, 1928, upon which date the board of county commissioners levied such assessments.

Proceedings for each of the three road improvements in question were started in the year 1927, and are, therefore, governed by the statutes applicable thereto prior to amendment by the 87th General Assembly, as appear in 112 Ohio Laws. The above notices were published pursuant to the provisions of Section 6922 of the General Code as in force prior to repeal in 112 Ohio Laws. This section, so far as is pertinent, provided as follows:

“ * * * Before adopting the estimated assessments so made and reported, the commissioners shall publish once each week for two consecutive weeks in some newspaper published and of general circulation in the county * * * notice that such estimated assessment has been made and that the same is on file in the office of the county commissioners, and the date when objections, if any, will be heard to such assessment. * * * ”

In each instance, the hearing appears to have been held and the assessments adopted two days after the publication of the second notice. The Ohio Supreme Court has held that where a statute requires publication of notice once a week for two consecutive weeks, that such statute means that at least fourteen days must elapse between the first insertion and the date of hearing provided in such notice. *State vs. Kuhner and King*, 107 O. S. 406. The second branch of the syllabus is 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 a contract entered into on June 14, after advertisement in two weekly newspapers of the county on June 6 and June 13, is invalid.”

In the opinion of the court, the following language is used:

“It is disclosed by the amended petition that the advertisement in question, which gave notice that bids would be received up to June 14, 1917, was published in each of two weekly newspapers of the county on June 6 and June 13. Was this a compliance with the requirement of the section that ‘the state highway commissioner shall advertise for bids for two consecutive weeks?’ In our opinion the word ‘for’ has some significance as used in this statute, and applying the dictionary meaning thereof, which seems to us clearly indicated by the context as that most likely meeting the intent of the Legislature, such advertisement is required ‘during the continuance of’ or ‘throughout’ the period of two weeks. (*Finlayson vs. Peterson*, 5 N. D. 587, 67 N. W. 953, 33 L. R. A. 532, 57 Am. St. Rep. 584, and cases there cited.) In the instant case it was only eight days from the first publication until the date fixed for the filing of bids. The purpose to be served by such publication of notice is an element to be considered in determining the meaning of the language employed. That purpose clearly is to give notice to all who may be concerned therein, and particularly to those who may desire to file bids. The second advertisement would aid little in effectuating that purpose if bids may be received the morning following the publication, and that purpose could be thwarted if ‘for two consecutive weeks’ be held to mean the same as ‘in

two consecutive weeks.' As a practical proposition bids may as well be received on the day of the second publication as on the following morning. Concededly the advertisement may be made in either a daily or weekly newspaper. If the argument of counsel for the state is sound, then the insertion of the advertisement in a daily newspaper on Saturday and again on Monday would comply with the statute, for that would be a publication in each of two consecutive calendar weeks. The evident purpose of our statute was to require not only two publications, but two weeks' notice, and it was contemplated that a period of two weeks would be allowed for filing bids from the date of the first publication. If the requirement of the statute were that notice be published for one week, it surely would not be claimed that bids might be received the very day following the publication of the notice. That would scarcely be any notice at all, and could serve no beneficial purpose. Our conclusion is that the advertisement in question here did not comply with the mandatory requirements of the statute."

It is well established that statutes notifying citizens of their right to appear before a legislative body to protest and object to proposed legislation, especially when involving questions of taxation, must be construed strictly in favor of citizen taxpayers. *Thomas vs. Board of County Commissioners*, 28 O. App. 8; Ohio Bar, Vol. I, No. 21, August 21, 1928.

In view of the foregoing, I am of the opinion that the assessments levied as set forth in each of the above transcripts are not valid. On account of this conclusion, it is unnecessary to comment upon any further matters pertaining to the above bonds as set forth in the transcripts forwarded, and I, therefore, am compelled to advise you not to purchase these bonds.

Respectfully,
GILBERT BETTMAN,
Attorney General.

268.

APPROVAL, BOND FOR THE FAITHFUL PERFORMANCE OF HIS DUTIES AS RESIDENT DIVISION DEPUTY DIRECTOR—D. W. LEGGETT.

COLUMBUS, OHIO, April 5, 1929.

HON. ROBERT N. WAID, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—You have submitted for my consideration a bond for the sum of five thousand dollars, and conditioned for the faithful performance of the duties of the principal as Resident Division Deputy Director, as follows:

D. W. Leggett, principal (Division No. 4) upon which the United States Fidelity & Guaranty Company appears as surety.

The above bond is given in pursuance to the provisions of Section 1182 of the General Code, which section specifically requires that Resident Division Deputy Directors shall give bond in the amount above indicated with sureties to your approval. The bond has been properly executed and bears your approval thereon.