

does not make provision for an annual levy of taxes for the purpose of paying these bonds as they mature, and the interest thereon, as required by section II of Article XII of the State Constitution, and also by the provisions of the Griswold Law.

In addition to this objection, which is in itself fatal to the validity of this issue, I note that the transcript fails to show that prior to the enactment of the bond ordinance, the clerk of the village as the fiscal officer thereof, certified to council his estimate of the life of the improvements to be paid for by this bond issue, and the maximum maturities of the bonds covering said issue as required by sections 2295-7 and 2295-10 G. C. respectively of the General Code as enacted in the provisions of the Griswold Act.

Likewise, the transcript fails to show that this issue of bonds was offered to the board of sinking fund trustees of the village and rejected by said board.

Further, it does not appear that a copy of the bond ordinance was filed with the county auditor as required by section 5649-1 of the General Code.

In conclusion, it is noted that the transcript contains no financial statement. This is always required with respect to the transcripts submitted to this department for investigation.

I therefore advise that the Industrial Commission decline to purchase the bonds.

Respectfully,
JOHN G. PRICE,
Attorney-General.

3703.

DISAPPROVAL, BONDS OF VILLAGE OF HASKINS, WOOD COUNTY,
\$6,000, FOR STREET IMPROVEMENTS.

COLUMBUS, OHIO, November 3, 1922.

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

Re: Bonds of Village of Haskins, Wood County, Ohio, in the sum of \$6,000.00 divided as follows: \$1,500 for the improvement of Sugar street, \$1,650 for the improvement of Mary Street and \$2,850 for the improvement of Watts Street.

GENTLEMEN:—The above issue of bonds are in anticipation of the collection of assessments to pay the cost and expense of making improvements on certain sections of the above named streets. An examination of the transcript of the proceedings relating to said bond issues discloses a number of objections some of which may possibly be corrected on further information, but others are of such nature as to be fatal to the validity of said issues. Said objections noted in their order are as follows:

1. The transcript does not set out the minutes of the meeting of council under date of August 9, 1922, at which the resolution of necessity with respect to said improvements were adopted.
2. The transcript does not show that there was any publication of said resolution.
3. The transcript does not show that there was any notice given to the owners

of abutting property on said respective street improvements on the adoption of said respective resolutions of necessity, as required by section 3818 General Code.

4. It appears that the ordinances to proceed with respect to each improvement were passed on August 21, 1922, which is less than two weeks after the resolution of necessity with respect to said improvements was adopted. Under the provisions of sections 2833 and 2834 General Code, the ordinances to proceed should not be passed in any event until the lapse of two weeks from the service of notice on abutting property owners of the adoption of the resolution of necessity. If any notices were served on abutting property owners with respect to these improvements, it is apparent that such service was made less than two weeks before the enactment of the respective ordinances to proceed. Moreover, inasmuch as these respective resolutions of necessity were not adopted pursuant to petitions of property owners for these respective improvements, said resolutions did not go into effect until thirty days after adoption and the ordinance to proceed should not have been passed prior to the time that said respective resolutions went into effect.

5. The transcript does not show the minutes of the meeting of council with respect to the enactment of the respective ordinances to proceed with said improvements.

6. The transcript does not show that there was any publication of said respective ordinances.

7. The transcript does not show that prior to the enactment of the ordinances providing for said respective bond issues the clerk filed with council his estimates of the life of said respective improvements and certificates with respect to the maximum maturities of the bonds covering said several issues.

8. The ordinances providing for said issues do not fix the maturities of the bonds covering said issues, neither do said bond ordinances make provision for deficiency tax levies as required by law.

9. As a further objection to all of said issues, it is noted that the transcript does not show that any offers of these bond issues were made to the board of sinking fund trustees of the village, and by said board rejected, nor does it appear that the clerk of the village has certified a copy of said bond ordinances to the county auditor as required by section 5649-1b G. C.

It is apparent that several of the objections above noted are of such nature as to make it necessary for me to disapprove these issues without reference to what further information might disclose with respect to other objections.

I am therefore of the opinion that said bond issues are invalid and that you should not purchase the same.

Respectfully,

JOHN G. PRICE,

Attorney-General.

3704.

APPROVAL, BONDS OF CITY OF NILES, TRUMBULL COUNTY, \$2,000,
FOR REPAIR OF MUNICIPAL FIRE TRUCK.

COLUMBUS, OHIO, November 3, 1922.