

spective of the limitations as to tax levies, which limitations would necessarily invalidate the issues as general obligation bonds to be paid in full by the municipality.

Section 3914, General Code, as amended in 110 O. L., page 458, now provides that bonds can only be issued in anticipation of the *collection* of special assessments, and not in anticipation of the levy of the assessments as the former statute was construed to provide.

This statute further provides for the issuance of temporary notes in anticipation of the *levy* of the special assessments. It is therefore observed that such bonds should not be issued until the assessments are made and in process of collection.

On account of the failure of the officials of the village to comply with the statutory requirements, and for the reason that the property owners have not yet been bound to pay the assessments necessary to meet these bonds, you are advised not to purchase the same.

Respectfully,  
C. C. CRABBE,  
*Attorney General.*

2487.

APPROVAL, BONDS OF DALLAS TOWNSHIP, CRAWFORD COUNTY,  
\$6,000.00.

COLUMBUS, OHIO, May 14, 1925.

*Retirement Board, State Teachers Retirement System, Columbus, Ohio.*

2488.

APPROVAL, BONDS OF TOD TOWNSHIP, CRAWFORD COUNTY,  
\$3,500.00.

COLUMBUS, OHIO, May 14, 1925.

*Retirement Board, State Teachers Retirement System, Columbus, Ohio.*

2489.

DISAPPROVAL, BONDS OF VILLAGE OF MORRAL, MARION COUNTY,  
\$2,000.00.

COLUMBUS, OHIO, May 14, 1925.

Re: Bonds of Village of Morral, Marion County, \$2,000.00.

*Retirement Board, State Teachers Retirement System, Columbus, Ohio.*

GENTLEMEN:—The transcript furnished for this issue of bonds contains the affidavit of the publisher of one newspaper, reciting that notice of the sale of the