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GRISWOLD ACT—BOND ISSUE—UNDER SECTION 3845 G. C. BONDS MAY BE ISSUED IN ANTICIPATION OF COLLECTION OF STREET SPRINKLING AND CLEANING ASSESSMENTS—SAID BONDS NOT SUBJECT TO REQUIREMENTS OF SECTIONS 6 AND 14 OF GRISWOLD ACT (109 O. L. 336).

*Under General Code, section 3845, a city may issue bonds in anticipation of the collection of street sprinkling and cleaning assessments.*

*Bonds issued by a city in anticipation of the collection of special assessments for street sprinkling and cleaning are not subject to the requirements of sections 6 and 14 of the Griswold act.*

COLUMBUS, OHIO, March 28, 1922.

*Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.*

GENTLEMEN:—Your communication of recent date received in which you request the opinion of this department on the letter forwarded to you by Hon. Charles A. Leach, city attorney, Columbus, Ohio, which letter is as follows:

“I respectfully request an opinion of your department and, if necessary, of the Attorney-General’s Department, on the following question:

Section 3845 G. C. authorizes the issue of bonds in anticipation of the collection of special assessments for the sprinkling, sweeping and cleaning of streets.

Section 2 of the Griswold act provides that bonds shall not be issued for operating expense and that the acquisition or construction of any property, asset or improvement with an estimated life or usefulness of less than five years shall be deemed current expense, and provides that said prohibition shall not apply to borrowing as provided by law in anticipation of collection of special assessments.

Section 3914 G. C. as amended by section 9 of the Griswold act, authorizes municipal corporations to issue bonds in anticipation of the levy of special assessments or of the collection thereof and further provides that said bonds may be in sufficient amount to pay that portion of the estimated cost of improvement or *servicc* for which assessments are levied.

Said section 3845 is not directly repealed by the Griswold act and said sections of the General Code just quoted very clearly recognize the intention of the legislature to continue the legal authority for the issuing of such assessment bonds, inasmuch as the word ‘service’ as used in amended section 3914, can only apply in practice at least, to street cleaning bonds. However section 6 of the Griswold act provides that the maturities of bonds shall not extend beyond such number of years as is the estimated period of useful-