

building, Miami university, Oxford, Ohio, and calls for an expenditure of \$17,970.00.

You have submitted the certificate of the director of finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. There has further been submitted a contract bond upon which the Globe Indemnity Company appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the workmen's compensation have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,

C. C. CRABBE,

*Attorney General.*

2505.

DISAPPROVAL, BONDS OF VILLAGE OF COLUMBIANA, COLUMBIANA COUNTY, \$3,725.76.

COLUMBUS, OHIO, May 18, 1925.

Re: Bonds of Village of Columbiana, Columbiana County, \$3,725.76.

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

GENTLEMEN :—I have examined the transcript for the foregoing issue of bonds and find that I cannot approve the same for the following reasons :

1. The bond resolution as passed by council provides for an issue of bonds in the sum of \$6,989.28, in annual payments of \$776.58 each, due on February 1st of each year, beginning with the year 1926. The bond ordinance further provides :

“In the event any of the owners of any of said property so specially assessed shall pay their total assessments in cash within thirty days of the date of the final passage of the ordinance levying such special assessments, the aggregate amount of bonds to be issued shall be reduced by deducting the amount so paid in cash from the total amount of the bonds to be issued, and the bonds herein provided for first maturing shall be correspondingly reduced by the omission of so many thereof as shall equal the amount of assessments so paid, or by changing the denomination of one of said bonds, or both, as the case may be, and the amount to be credited to the foregoing fund from the sale of said bonds shall be likewise reduced by the amount of the assessments so paid in cash for such improvement.”

This ordinance was passed on January 6, 1925, and following the passage thereof, without any further proceedings, as to the amount of the issue, bonds were advertised for sale on February 12, 1925, in the sum of \$4,191.48 in annual payments of \$465.72 each. This sale of bonds is not in compliance with the bond ordinance, and I find no authority or provision of council for the issue as advertised and sold.

On April 28, 1925, following the advertisement and sale, the bond ordinance was amended to provide for an issue of \$3,725.76, with maturities of \$465.72 each, beginning on February 1, 1927. This might correct the amount of the issue to conform to the bonds intended to be sold, and such bonds may be paid by the assessments hereafter to be certified to the county auditor for collection, but the transcript does not show that such assessments have been certified for collection, and there is no auditor's certificate from which to determine that these bonds will be paid as assessment bonds.

2. The assessing ordinance has not been published as required by section 4227 G. C., which provides in part as follows:

"Ordinances of a general nature or providing for improvements shall be published as hereinafter provided before going into operation. No ordinance shall take effect until the expiration of ten days after the first publication of such notice."

I know of no exception having been provided from the provisions of this general statute, except as found in section 3914, General Code, as amended in 110 O. L., page 458. This section provides for the issuance of bonds in anticipation of the collection of special assessments as follows: "Council ordinances and proceedings relating to the issuance of such bonds or notes shall not require publication."

It will be observed that this exception only applies to a bond or note ordinance. As a matter of fact, section 3914, General Code, contemplates that the bond ordinance shall not be passed until the amount of the assessments remaining and unpaid has been determined, and shall not include any cash assessments. For this reason, publication of the assessing ordinance is especially required, and for the same reason, provision has been made that the publication of the bond ordinance may be omitted and thus provision made at that time for the bond ordinance to go into immediate effect.

On account of the failure of the transcript to show that the assessing ordinance has been properly passed and advertised, and for the reason that it does not show the assessments to have been certified to the county auditor to meet the maturing bonds and interest, you are advised not to accept said bonds.

Respectfully,

C. C. CRABBE,

*Attorney General.*

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2506.

APPROVAL, FINAL RESOLUTIONS, ROAD IMPROVEMENTS IN HAMILTON, ASHTABULA AND ADAMS COUNTY.

COLUMBUS, OHIO, May 20, 1925.

*Department of Highways and Public Works, Division of Highways, Columbus, Ohio.*