

deposit with the Treasurer of State one hundred thousand dollars, as provided for in Section 710-150 of the General Code of Ohio.

Respectfully,
 GILBERT BETTMAN,
Attorney General.

1811.

DISAPPROVAL, BONDS OF CITY OF STEUBENVILLE, JEFFERSON COUNTY—\$16,600.00.

COLUMBUS, OHIO, April 24, 1930.

Industrial Commission of Ohio, Columbus, Ohio.

GENTLEMEN:

Re: Bonds of City of Steubenville, Jefferson County, Ohio, \$16,600.00.

The transcript relative to the above bonds discloses that this purchase is a part of an issue of bonds in the aggregate amount of \$38,600.00, these bonds having been issued for the purpose of purchasing certain real estate in the City of Steubenville. The transcript discloses that bonds were authorized in the amount of \$40,600.00 for this purpose, and after having been offered to and rejected by the sinking fund trustees, they were advertised pursuant to the provisions of Section 2293-28, General Code, for three consecutive weeks commencing January 28, 1930. These bonds in the amount of \$40,600.00 appear to have been awarded on March 4, 1930. The transcript further discloses that subsequent to this award of bonds in the amount of \$40,600.00 and on March 18, 1930, council passed an ordinance, No. 5537, reducing the amount of the issue to \$38,600.00. There appears no evidence of a readvertisement of bonds in this last mentioned amount, and I accordingly assume that pursuant to advertisement and award of bonds in the amount of \$40,600.00, the city has issued to the high bidder bonds in the amount of \$38,600.00.

I am of the view that since Section 2293-28, General Code, providing for the advertisement of bonds of the various subdivisions of the state, requires that such advertisement shall state the amount of bonds to be sold, there is no authority for the sale of bonds in a different amount without readvertisement, and I am, therefore, of the opinion that this issue in the amount of \$38,600.00, of which the above purchase is a part, has not been sold pursuant to the requirements of the law. I, accordingly, advise you not to purchase these bonds.

Respectfully,
 GILBERT BETTMAN,
Attorney General.

1812.

MUNICIPALITY—AMOUNT OF FINAL JUDGMENTS INCLUDED IN GENERAL LEVY WITHIN FIFTEEN MILL LIMITATION—ANNUAL TAX BUDGET MUST SHOW AMOUNT REQUIRED FOR SUCH JUDGMENTS—BONDS ISSUABLE WITHOUT VOTE OF ELECTORS, IF SAID JUDGMENTS BASED ON NON-CONTRACTUAL OBLIGATIONS.

SYLLABUS:

1. *A subdivision should include in the general levy for current expenses the amount required for the payment of final judgments, and such levy is within the fifteen mill limita-*