

forth how service may be made on a board of education but it is clear that it is the policy of the law that boards of education should receive proper notice of any proceedings in which they were interested the same as any other person or corporation.

Prior to the decision of the Supreme Court in the case of *Jackson, Treasurer vs. Board of Education of Cedarville*, O. L. B., January 23, 1927, and under a former decision of our Supreme Court school property was not subject to special assessment for public improvements benefiting such property. The Supreme Court in the Cedarville case reversed the former decision of the court and held that Section 3812, General Code, which authorized municipal corporations to levy and collect special assessments for public improvements, conferred upon the municipality authority to levy assessments for street improvements on school property as well as any other and that there was no provision in the General Code of Ohio exempting such property from the authority so conferred on the municipality. However, where special assessments had been levied before the decision in this case and property of the board of education was not assessed and no notice of the original resolution of necessity was served on said board of education, assessments could not now be collected for such property.

Specifically answering your questions, I am of the opinion that:

1. When a municipality fails to serve notice on a board of education of the passage of a resolution of necessity for a street improvement the assessment cannot subsequently be collected from the said board of education.
2. There is no authority for serving notice of a resolution of necessity on the board of education by publication.
3. When properties of the board of education against which special assessments are levied do not appear in the assessment ordinance adopted in past years no assessment against such property can be collected at this time.

Respectfully,

EDWARD C. TURNER,

Attorney General.

382.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND BRUCE WILDER SAVILLE, NEW YORK CITY, FOR CONSTRUCTION OF MONUMENT OF GENERAL WAYNE, AT TOLEDO, OHIO, AT EXPENSE OF \$12,000.00.

COLUMBUS, OHIO, April 25, 1927.

HON. HERBERT B. BRIGGS, *State Architect and Engineer, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Highways and Public Works and Bruce Wilder Saville of New York City, N. Y., covering the preparation of sketches, models, drawings and specifications and the construction of a monument to commemorate the victory of General Wayne on the Battlefield of Fallen Timbers in Lucas county, Toledo, Ohio, and calls for an expenditure of \$12,000.00.

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.

Since the proposed monument is not in my opinion a building or structure within the contemplation of the laws pertaining to public buildings (Sections 2314, et seq., General Code) it is not deemed necessary that the steps laid down in said sections 2314, et seq., General Code be complied with. It is therefore not necessary that there

be publication of the intention to receive competitive bids for the work that the contract be awarded to the lowest bidder or that the contractor be required to furnish a surety bond.

Finding said contract 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,
EDWARD C. TURNER,
Attorney General.

383.

DISAPPROVAL, LEASES BETWEEN THE STATE OF OHIO AND THE
FEDERAL CORPORATION.

COLUMBUS, OHIO, April 25, 1927.

HON. GEORGE F. SCHLESINGER, *Director, Department of Highways and Public Works,
Columbus, Ohio.*

DEAR SIR:—Receipt is acknowledged of your letter of recent date, enclosing for my approval, leases in duplicate, between the state of Ohio and The Federal Corporation.

I am returning these leases to you for the following reason:

1. There is no evidence before the department that the treasurer of said company, who signed the name of said corporation to said lease, was authorized by the board of directors, to enter into a lease of this nature in behalf of said company.

I am therefore returning these leases to you without my approval.

Respectfully,
EDWARD C. TURNER,
Attorney General.

384.

DISAPPROVAL, CONTRACT BETWEEN STATE OF OHIO AND VERNON
REDDING & ASSOCIATES, MANSFIELD, OHIO, FOR HEATING AND
VENTILATING SYSTEM IN THE STATE GARAGE AT ASHLAND,
OHIO.

COLUMBUS, OHIO, April 25, 1927.

HON. GEORGE F. SCHLESINGER, *Director, Department of Highways and Public Works,
Columbus, Ohio.*

DEAR SIR:—I acknowledge receipt of your letter of recent date enclosing correspondence and five copies of a contract between the State of Ohio and Vernon Redding and associates of Mansfield, Ohio.

This contract provides that the said Vernon Redding and associates are to prepare