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APPROVAL, NOTES OF MUHLENBERG TOWNSHIP RURAL SCHOOL DISTRICT, PICKAWAY COUNTY, OHIO—\$2,400.00.

COLUMBUS, OHIO, February 28, 1933.

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

177.

SPECIAL ASSESSMENTS—MUNICIPALITY MAY NOT LEVY ASSESSMENTS TO PAY COST OF STREET LIGHTING INCURRED IN PREVIOUS YEAR.

SYLLABUS:

A municipality may not legally levy special assessments for the purpose of paying an obligation incurred for the lighting of streets at a time prior to the completion of the proceedings provided in Sections 3812, et seq., General Code.

COLUMBUS, OHIO, March 1, 1933.

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

GENTLEMEN:—Your letter of recent date is as follows:

“The City of W. has been unable to pay its bill for street lighting from December 1, 1931, to December 31, 1932, and it is now proposed to levy special assessments against the benefited lots and lands under the provisions of Sections 3812 and 3812-4 of the General Code, in order to raise funds for the payment of this obligation. We are inclosing a letter from the city solicitor which explains the situation and also a copy of the proposed resolution which has been prepared by the solicitor for council’s consideration.

Question. May a municipality legally levy special assessments in one year to pay for the cost of street lighting incurred in the year previous?”

The city solicitor’s letter reads as follows:

“The City of W. has used its street lighting service under a ten year contract which expired September 1st, 1932. By emergency legislation it was extended to January 1st, 1933, at which time a month to month contract was entered into and it is anticipated that the new contract will be extended throughout 1933.

Under the former contract the city owes \$38,765.13 for lighting service furnished between December 1st, 1931, and December 31st, 1932. At the first council meeting of this year a sum sufficient to pay for street lighting in January, February and March was appropriated but no money is in sight to pay for street lighting during the balance of this year, esti-