reason exists for the application of the exceptions to the general rule in such cases. It is pointed out in my former opinion that the assessment of water rents for water consumed by a municipal corporation which owns and operates municipal waterworks is analogous to assessments made for street improvements. In the case of City of Sidney v. Cummings, 93 O. S., 328, it is held that in the assessment of property for a street improvement by the foot front of the property bounding and abutting upon an improvement under Section 3812, General Code, no contractual relation exists between the municipal corporation and the property owner.

In some few school districts during the past few years, suit was brought by municipalities against the board of education for the collection of water rentals, which suit resulted in a judgment for the school board. As to the rentals involved in these particular suits, the question of liability is, by reason of such judgment, res adjudicata as between the parties and in such cases no recovery can now be had and no liability exists, for the payment of rentals which were involved in the particular suits.

I am therefore of the opinion in specific answer to your question that boards of education in the Ninth Appellate District, and throughout the State of Ohio, are legally liable for the payment of water rentals charged against them by municipalities which own and operate municipal waterworks, for water furnished from said waterworks and consumed by said boards of education for school purposes, prior to the decision of the case of Board of Education v. Village of Willard, 130 O. S., 311, by the Supreme Court of Ohio, as well as thereafter, subject to the limitations as to time as provided by the statutes of Ohio, except to the extent that the matter is res adjudicate as between the parties, in cases where suits were brought for the collection of water rentals and judgments were rendered in favor of the school board. To the extent that the matter is res adjudicate as between the parties, no liability exists.

Respectfully,

John W. Bricker,
Attorney General.

6001.

APPROVAL, BONDS OF CLEVELAND CITY SCHOOL DISTRICT, CUYAHOGA COUNTY, OHIO, 35,000.00

COLUMBUS, OHIO, August 26, 1936.

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