

* * * A statute which directs the transfer of balances of special funds to the general funds, is not applicable to the proceeds of a local assessment."

Since it thus appears that the persons who have paid in their assessments are entitled to re-payment, it is suggested that procedure be had in accordance with sections 2460 and 2572 G. C. relating to allowance and payment of claims against the county.

The foregoing views make unnecessary an answer to your final question.

Respectfully,

JOHN G. PRICE,
Attorney-General.

1147.

DISAPPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS
IN JEFFERSON, WILLIAMS, PORTAGE AND HOCKING COUNTIES.

COLUMBUS, OHIO, April 12, 1920.

HON. A. R. TAYLOR, *State Highway Commissioner, Columbus, Ohio.*

DEAR SIR:—I am returning, enclosed, without my approval, the following four of the six final resolutions sent me with your letter of April 8, 1920:

- Ohio River road, I. C. H. No. 7, section "M," Jefferson county.
- Edon Cooney road, I. C. H. No. 311, section "K," Williams county.
- Ravenna-Warren road, I. C. H. No. 322, section "V," Portage county.
- Logan-Lancaster road, I. C. H. No. 360, section "G-1," Hocking county.

On the first of these resolutions the date of the passage of the final resolution is not inserted; hence, I am unable to tell whether the auditor's certificate was made before or after the passage of such final resolution.

On the second resolution, the county auditor has stricken off of the auditor's certificate the words "sold and in process of delivery," and has inserted in lieu thereof the words "now being advertised for sale." The printed form of auditor's certificate embodied in the final resolution is in conformity with section 5660. The law does not recognize any such certificate as is the result of the change made by the county auditor, as noted above.

The third resolution noted above appears to have been passed on June 16, 1919, whereas, auditor's certificate was made on February 16, 1920. By the terms of section 5660, the auditor's certificate should either be made at the time of or before the passage of the final resolution.

The last resolution enclosed contains an endorsement of your department showing that part of the appropriation is out of the main market road fund. The resolution on its face fails to show that the road in question is a main market road.

Respectfully,

JOHN G. PRICE,
Attorney-General.