

(2) The ordinance of council providing for this issue of bonds does not make provision for the levy of a tax upon the taxable property of the village to take care of any deficiency occurring in the collection of the special assessments for this improvement as required by section 3914-1 General Code.

The objections first above noted may perhaps be obviated by further information which the village authorities may be able to furnish, but inasmuch as the ordinance providing for this issue of bonds is itself defective, I do not feel that I have any discretion to do otherwise than to disapprove this bond issue and to advise you not to purchase the same.

Respectfully,
JOHN G. PRICE,
Attorney-General.

2421.

DISAPPROVAL, BONDS OF VILLAGE OF AMHERST, LORAIN COUNTY,
OHIO, IN AMOUNT OF \$5,750 FOR STREET IMPROVEMENTS.

COLUMBUS, OHIO, September 19, 1921.

*Department of Industrial Relations, Industrial Commission of Ohio, Columbus,
Ohio.*

Re: Bonds of the village of Amherst, Lorain county, Ohio, in the sum of \$5,750.00 in anticipation of the collection of special assessments for the improvement of Harris street in said village.

GENTLEMEN:—I have examined the transcript of the proceedings of the council and of other officers of the village of Amherst, Ohio, relating to the above issue of bonds and note the following objections which prevent my approval of said bond issue:

(1) The transcript submitted does not show the adoption and publication of a resolution of necessity with respect to said improvement; that notice of the adoption of said resolution was served upon the property owners to be assessed for said improvement nor that an ordinance to proceed with said improvement was passed and published as required by law. These proceedings above noted are obviously jurisdictional to the power and authority of council to provide by ordinance for the issue of bonds to pay for said improvement in anticipation of assessments to be collected therefor.

(2) The ordinance of council providing for this issue of bonds does not make provision for the levy of a tax upon the taxable property of the village to take care of any deficiency occurring in the collection of the special assessments for this improvement as required by section 3914-1 General Code.

The objections first above noted may perhaps be obviated by further information which the village authorities may be able to furnish, but inasmuch as the ordinance providing for this issue of bonds is itself defective, I do not feel that I have any discretion to do otherwise than to disapprove this bond issue and to advise you not to purchase the same.

Respectfully,
JOHN G. PRICE,
Attorney-General.