school board from proceeding to acquire such a site and erect such a building although it cannot lawfully in my opinion proceed in the manner set forth in the tentative form of contract submitted.

Respectfully,
GILBERT BETTMAN,
Attorney General.

2646.

APPROVAL, CONTRACTS FOR ROAD IMPROVEMENTS IN HAMILTON AND CUYAHOGA COUNTIES.

COLUMBUS, OHIO, December 9, 1930.

HON. ROBERT N. WAID, *Director of Highways, Columbus, Ohio.*

2647.

DISAPPROVAL, BONDS OF VILLAGE OF CEDARVILLE, GREENE COUNTY, OHIO—$50,000.00.

COLUMBUS, OHIO, December 9, 1930.

Re: Bonds of Village of Cedarville, Greene County, Ohio, $50,000.00.

Industrial Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—The ordinance authorizing the above issue of bonds as contained in the transcript relative thereto provides that these bonds are issued for the purpose of "acquiring property and erecting a waterworks system, to lay water pipes for the supplying of water to the corporation and inhabitants thereof, and in anticipation of the collection of special assessments for the improvement of all of the streets in said village for said purpose in accordance with ordinance No. 137 passed the 7th day of October, 1929, determining to proceed with said improvement. This transcript discloses that council has attempted to establish "a special assessment district comprising all the streets and territory within the corporate limits of the village of Cedarville, Ohio". The resolution declaring the necessity of the improvement in question recites that the whole cost of the improvement, which includes main works, less one-fiftieth thereof, the cost of intersections and less fifty per cent of the cost of obtaining the necessary real estate upon which the waterworks is to be erected, shall be assessed upon all the lots and lands in the village bounding and abutting upon all the streets therein. The assessments have been levied to extend over a period of fifteen years.

For the reason that there are no provisions in the Ohio General Code authorizing municipal authorities to establish water districts within municipalities, and for the further reason that a part of the cost of the main waterworks plant is sought to be assessed, it is my opinion that these bonds are not a valid and binding obligation of the municipality and I accordingly advise against their purchase.

Respectfully,
GILBERT BETTMAN,
Attorney General.