1290 OPINIONS

your questions as the same are stated in your communication, I am of the opinion that each and all of the same should be answered in the negative.

Respectfully,
GILBERT BETTMAN,
Attorney General.

828.

DISAPPROVAL, BONDS OF CITY OF NILES, TRUMBULL COUNTY, OHIO—\$9,122.50.

Columbus, Ohio, September 4, 1929.

Re: Bonds of City of Niles, Trumbull County, Ohio, \$9,122.50.

Industrial Commission of Ohio, Columbus, Ohio.

Gentlemen:—The transcript of proceedings relative to the above issue of bonds discloses the fact that the ordinance authorizing these bonds was passed July 6, 1929. This ordinance provides that these bonds shall mature annually beginning April 1, 1930.

Under the provisions of Section 2293-12, General Code, the first installment of these bonds should be not earlier than September 1, 1930, nor later than August 1, 1931. The notice of the sale of these bonds published pursuant to the provisions of Section 2293-28, General Code, set forth the maturities as provided in the bond ordinance. Pursuant to such notice the bonds were sold and after their award the council passed a resolution reciting that the date of the first installment of these bonds was erroneous and that therefore bond No. 1 of the issue in the amount of \$1,000.00 authorized to mature April 1, 1930, "be and the same is withdrawn from the sale and is ordered to be mutilated and destroyed." This resolution further provides that the remainder of the issue in the amount of \$8,122.50 be delivered to the purchaser, leaving bond number 2 as the first installment due April 1, 1931.

The action of council subsequent to the sale of these bonds amounts to not only a change of first maturity after advertisement and sale, but also a change of the principal amount of the issue after advertisement. The legal notice published pursuant to the provisions of Section 2293-28, General Code, provided for the sale of bonds in the amount of \$9,122.50, maturing serially beginning April 1, 1930. There has been no compliance with the provisions of Section 2293-28, General Code, relative to bonds in the amount of \$8,122.50, maturing serially beginning April 1, 1931. Notwithstanding this fact, it appears that your commission has purchased bonds in the amount of \$9,122.50. In view of the above, I am accordingly compelled to advise you not to purchase these bonds.

Respectfully,
GILBERT BETTMAN,
Attorney General.