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APPROVAL, BONDS OF CITY OF STRUTHERS, MAHONING COUNTY,
OHIO—\$8,533.67.

COLUMBUS, OHIO, April 20, 1927.

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

359.

DISAPPROVAL, BONDS OF VILLAGE OF DOVER, CUYAHOGA COUNTY,
OHIO—\$70,526.00.

COLUMBUS, OHIO, April 14, 1927.

Re: Bonds of Village of Dover, Cuyahoga County, \$70,526.00.

Industrial Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—Upon examination of the transcripts for the above bond issues I heretofore noted that there was nothing showing the service of notice of the passage of the declaratory resolution upon those to be assessed.

In response to my request for additional information, there has been furnished a transcript of supplemental proceedings relating to these bond issues. This transcript shows that apparently the notice of the original resolutions was not served upon all of the property owners to be assessed, since the supplemental proceedings consist of the certificate of publication on February 24th and March 3rd; the notice of the resolution was adopted on August 5, 1926. In addition, new ordinances levying special assessments were passed.

The clerk's certificate further shows that a large majority of the property owners were served with notices of the resolutions immediately after their adoption and that all of them have now been served, either personally or by publication.

The provisions of Section 3918 of the General Code as to service of notice are mandatory and require this service to be upon all those to be assessed and not a large majority. This notice is jurisdictional, and in the absence thereof the property owners will not be bound.

This rule is clearly established by the case of *Joyce vs. Barron*, 67 O. S., 264. It is true that by the curative provisions of Section 3902 of the General Code, a reassessment may be made. By the terms of the next section (3903 G. C.) the proceedings upon a reassessment shall be conducted in the same manner as provided by the original assessment.

Since the defect in this instance was immediately succeeding the passage of a declaratory resolution, I feel that it would be unsafe to accept an issue of bonds predicated upon the succeeding procedure in the absence of the jurisdictional notice. In other words, while the notice recently given is authority for a reassessment, it is my opinion that all of the statutory steps succeeding the service of that notice must be again taken, in order to effectuate a reassessment, and this necessarily includes a new estimate of assessment, notice thereof, assessment ordinance and bond ordinance.