

2653.

DISAPPROVAL, BONDS OF VILLAGE OF PAULDING COUNTY, OHIO,
\$2,500.00.

COLUMBUS, OHIO, July 14, 1925.

Re: Bonds of village of Paulding, Paulding county, Ohio, \$2,500.00.
Retirement Board, State Teachers Retirement System, Columbus, Ohio.

GENTLEMEN:—I have examined the transcript for the foregoing issue of bonds and find that I cannot approve the same for the following reasons:

1. The bond ordinance recites that the tax for said bonds will first appear upon the tax duplicate for the year, 1925, and that the final tax settlement with the county treasurer, next following the inclusion of a tax for this issue in the annual budget by the county auditor, as provided by law, will be obtained not earlier than the first day of September, 1926.

The ordinance then provides for the first bond to mature on March 15, 1926, which will be prior to the receipt of taxes for the full amount thereof, and will be insufficient in amount to meet the bond maturing on that date.

2. The publisher's affidavits show that the first publication of the notice of the sale of the bonds was made on February 19, 1925, and provides for the sale of the bonds in one case on March 16, 1925, and in the others, on March 16, 1915. The latter is undoubtedly a typographical error, but in each case the publication beginning on February 19 and giving notice of the sale of bonds on March 16 following, does not give the required time of four full consecutive weeks, as required by the provisions of section 3924, General Code.

In the case of the State of Ohio vs. Kuhner and King, 107 O. S. page 406, the court held under a similar statute that the statute requiring an advertisement for two consecutive weeks required an advertisement for the full period of time specified therein, and further said that the word "for" has some significance as used in this statute and applying the dictionary meaning thereof, which seems to us clearly indicated by the context as that most likely meeting the intent of the legislature, such advertisement is required "during the continuance of" or "throughout" the period of two weeks. In accordance with this decision an advertisement for the sale of bonds under this statute must be for the full period of twenty-eight days.

For the reasons above set out, this issue of bonds is disapproved and you are accordingly advised not to accept said bonds.

Respectfully,

C. C. CRABBE,

Attorney General.