

2841.

APPROVAL, BONDS OF STEUBENVILLE TOWNSHIP, JEFFERSON COUNTY, \$12,017.06.

COLUMBUS, OHIO, October 5, 1925.

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

2842.

APPROVAL, BONDS OF VILLAGE OF NORTHFIELD, SUMMIT COUNTY, \$19,237.50.

COLUMBUS, OHIO, October 5, 1925.

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

2843.

DISAPPROVAL, BONDS OF THE PLAINS RURAL SCHOOL DISTRICT, ATHENS COUNTY, \$9,000.00.

COLUMBUS, OHIO, October 5, 1925.

Re: Bonds of The Plains Rural School District, Athens County, \$9,000.00—\$2,000.00.

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

GENTLEMEN:— The transcript submitted in connection with the above issue of bonds discloses that the bond resolution was passed by the board of education on April 11, 1922.

The resolution provides for the bonds to mature in the amount of \$1,000.00 each on April 1st and October 1st of each year, beginning with the year 1923 and terminating with the year 1942.

Section 2295-12 as passed in 109 O. L., page 344, provided:

“All bonds hereafter issued by any county, municipality, including charter municipalities, school district, township or other political subdivision, shall be serial bonds maturing in substantially equal annual installments beginning not earlier than the date fixed by law for the final tax settlement between the county treasurer and the political subdivision or taxing district next following the inclusion of a tax for such issue in the annual budget by the county auditor as provided by law and not later than eleven months thereafter.”

The Griswold act of which this section was made a part went into effect on June 1, 1922, and was in effect at the time these bonds were issued.

The semi-annual maturities as provided in the bond resolution were not in accordance with the provisions of this statute. The law amending section 2295-12 G. C., providing for semi-annual maturities was passed in 110 O. L., page 459. This latter act went into effect July 3, 1923. It does not make any provision for bonds issued prior thereto.

The transcript also contains the affidavit of one publisher to the effect that the notice of bond sale was published for three times, beginning on April 30, 1922, and the last publication was on May 14, 1922, giving notice of the sale on May 20th.

Section 2294, General Code, provides in part as follows:

"All bonds issued by boards of county commissioners, boards of education, township trustees, or commissioners of free turnpikes, shall be sold to the highest bidder after being advertised once a week for three consecutive weeks and on the same day of the week, in a newspaper having general circulation in the county where the bonds are issued, and, if the amount of bonds to be sold exceeds twenty thousand dollars, like publications shall be made in an additional newspaper having general circulation in the state."

In the case of *State of Ohio vs. Kuhner and King*, 107 O. S., page 406, the court held as follows:

"The requirement of section 1206, General Code, that 'the state highway commissioner shall advertise for bids for two consecutive weeks' is mandatory, and the contract entered on June 14 for advertisement in two weekly newspapers of the county on June 6th and June 13th is invalid."

A similar section was construed to require publication for the full period of time specified therein, that is, to the effect that these bonds should have been advertised the full period of twenty-one days.

For the foregoing reasons, I am compelled to disapprove the issue of bonds as purchased by you, and I advise that you do not accept said bonds.

Respectfully,

C. C. CRABBE,
Attorney General.

2844.

EXPENDITURE OF MONEY BY BOARD OF DEPUTY STATE SUPERVISORS AND INSPECTORS OF ELECTIONS—SECTIONS 5660 AND 5661, GENERAL CODE, NOT APPLICABLE.

SYLLABUS:

Sections 5660 and 5661 of the General Code are not applicable to contracts, agreements or obligations or of the order for the payment or expenditure of money by the Board of Deputy State Supervisors and Inspectors of Elections.

COLUMBUS, OHIO, October 6, 1925.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN:—I am in receipt of your communication as follows: