

On April 28, 1925, following the advertisement and sale, the bond ordinance was amended to provide for an issue of \$3,725.76, with maturities of \$465.72 each, beginning on February 1, 1927. This might correct the amount of the issue to conform to the bonds intended to be sold, and such bonds may be paid by the assessments hereafter to be certified to the county auditor for collection, but the transcript does not show that such assessments have been certified for collection, and there is no auditor's certificate from which to determine that these bonds will be paid as assessment bonds.

2. The assessing ordinance has not been published as required by section 4227 G. C., which provides in part as follows:

"Ordinances of a general nature or providing for improvements shall be published as hereinafter provided before going into operation. No ordinance shall take effect until the expiration of ten days after the first publication of such notice."

I know of no exception having been provided from the provisions of this general statute, except as found in section 3914, General Code, as amended in 110 O. L., page 458. This section provides for the issuance of bonds in anticipation of the collection of special assessments as follows: "Council ordinances and proceedings relating to the issuance of such bonds or notes shall not require publication."

It will be observed that this exception only applies to a bond or note ordinance. As a matter of fact, section 3914, General Code, contemplates that the bond ordinance shall not be passed until the amount of the assessments remaining and unpaid has been determined, and shall not include any cash assessments. For this reason, publication of the assessing ordinance is especially required, and for the same reason, provision has been made that the publication of the bond ordinance may be omitted and thus provision made at that time for the bond ordinance to go into immediate effect.

On account of the failure of the transcript to show that the assessing ordinance has been properly passed and advertised, and for the reason that it does not show the assessments to have been certified to the county auditor to meet the maturing bonds and interest, you are advised not to accept said bonds.

Respectfully,

C. C. CRABBE,

Attorney General.

2506.

APPROVAL, FINAL RESOLUTIONS, ROAD IMPROVEMENTS IN HAMILTON, ASHTABULA AND ADAMS COUNTY.

COLUMBUS, OHIO, May 20, 1925.

Department of Highways and Public Works, Division of Highways, Columbus, Ohio.