

In view of the decision of the Supreme Court of Ohio in the case of *State vs. Kuhner and King*, 107 O. S. 406, to the effect that a statutory requirement of advertising for bids for two consecutive weeks means throughout or during the continuance of a period of two weeks or fourteen days, I am of the opinion that publication of the notice of election for a period less than twenty-eight days is not, in the absence of a decision by a proper court to the contrary, a sufficient compliance with Section 2293-21, General Code, above referred to.

Section 2293-21, General Code, also requires the notice of election to state the amount of the proposed bond issue, the purpose for which such bonds are to be issued, the maximum number of years during which such bonds shall run and the estimated average additional tax rate outside of the fifteen mill limitation, as certified by the county auditor.

The notice of election published in the instant case did not state the maximum number of years during which such bonds shall run or the estimated average additional tax rate outside of the fifteen mill limitation, as certified by the county auditor.

The provisions of Section 2293-21, General Code, being specific as to what the notice of election shall contain, I am of the opinion that the notice of election under consideration was not a sufficient compliance with said section.

Section 2293-23, General Code, prescribes the form of ballot to be used at an election on the question of issuing bonds. In the case of the above bond issue the ballot voted on did not conform to the form prescribed in Section 2293-23, General Code, in that the ballot did not contain the average tax rate outside of the fifteen mill limitation, as estimated by the county auditor, nor did it specify the maximum period for which such bonds should run.

In view of the foregoing, I am of the opinion that the election held on November 8, 1927, on the question of issuing the above bonds, was of no effect to confer the authority to issue such bonds and I am therefore compelled to advise you not to purchase the same.

Respectfully,
EDWARD C. TURNER,
Attorney General.

1433.

APPROVAL, BONDS OF THE VILLAGE OF DEER PARK, HAMILTON COUNTY, OHIO—\$6,971.15.

COLUMBUS, OHIO, December 23, 1927.

Industrial Commission of Ohio, Columbus, Ohio.

1434.

APPROVAL, BONDS OF THE VILLAGE OF BARNESVILLE, BELMONT COUNTY, OHIO—\$11,000.00.

COLUMBUS, OHIO, December 23, 1927.

Industrial Commission of Ohio, Columbus, Ohio.