

which should be an ordinance, and which was adopted September 26, 1933, and the amending resolution No. 330, which likewise should be termed an ordinance rather than a resolution, adopted April 18, 1934, were each published but once, whereas section 4229, General Code, requires publication once a week for two consecutive weeks, and section 4233, General Code, makes this requirement mandatory. The later resolution was adopted as an emergency measure, and if properly adopted, would not have to be published. *Vansuck vs. State, ex rel.*, 112 O. S. 688. However, the reasons for the emergency were not set forth in one section thereof as required by section 4227-3, General Code, and for that reason the resolution could, in my opinion, be successfully attacked within thirty days after its adoption.

Resolution No. 330 was not read on three different days, nor were the rules suspended as required by section 4224, General Code. This section applies to emergency measures as well as to other measures. The requirement contained in this statute has been held to be mandatory and must be strictly followed. *Bloom vs. Xenia*, 32 O. S. 461; *Campbell vs. Cincinnati*, 49 O. S. 463; *Vinton vs. James*, 108 O. S. 220; *Costakic vs. Yorkville*, 109 O. S. 184.

For the foregoing reasons, I advise you not to purchase these bonds.

Respectfully,

JOHN W. BRICKER,  
*Attorney General.*

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2619.

APPROVAL—CONTRACT BETWEEN STATE OF OHIO AND THE DURKEE ELECTRIC COMPANY OF CLEVELAND, OHIO, FOR THE CONSTRUCTION AND COMPLETION OF ELECTRICAL WORK AT COTTAGE No. 5 HAWTHORNDEN FARM, CLEVELAND, AT AN EXPENDITURE OF \$3,738.00.

COLUMBUS, OHIO, May 5, 1934.

HON. T. S. BRINDLE, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Works, for the Department of Public Welfare (Hawthornden Farm, Cleveland State Hospital), Columbus, Ohio, and The Durkee Electric Company of Cleveland, Ohio. This contract covers the construction and completion of Electrical Work for a project known as Cottage No. 5, Hawthornden Farm, Cleveland State Hospital, Cleveland, Ohio, in accordance with Item No. 4 and Item No. 13 (Alt. E-1) of the form of proposal dated April 12, 1934. Said contract calls for an expenditure of three thousand seven hundred and thirty-eight dollars (\$3,738.00).

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. You have produced evidence to show that the Controlling Board has released moneys sufficient to cover the cost of this contract, in accordance with section 3 of House Bill No. 698 of the regular session of the 90th General Assembly, as amended by section 3 of House Bill

No. 36 of the first special session of the 90th General Assembly. In addition, you have submitted a contract bond upon which the Standard Accident Insurance Company of Detroit, Michigan, appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the Workmen's Compensation act have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,  
 JOHN W. BRICKER,  
*Attorney General.*

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2620.

APPROVAL, BONDS OF CITY OF CUYAHOGA FALLS, SUMMIT COUNTY, OHIO—\$7,000.00.

COLUMBUS, OHIO, May 5, 1934.

*Industrial Commission of Ohio, Columbus, Ohio.*

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2621.

APPROVAL—BONDS OF CITY OF OAKWOOD, MONTGOMERY COUNTY, OHIO—\$4,312.50.

COLUMBUS, OHIO, May 5, 1934.

*Retirement Board, State Teachers Retirement System, Columbus, Ohio.*

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2622.

TAXES—COUNTY TREASURER MAY NOT ACCEPT PAYMENT OF CURRENT TAXES WITHOUT RECEIVING ONE-FIFTH OF DELINQUENT TAXES (1932 O. A. G. 1235 FOLLOWED).

**SYLLABUS:**

*Opinion of Attorney General (1932 O. A. G. 1235) holding that a county treasurer may not legally accept either a payment of the current taxes without at the same time receiving at least one-fifth of the delinquent taxes standing*