

Attention is also directed to the taxes for the year 1924, the amounts of which are as yet undetermined and unpaid and a lien on said premises.

It is further suggested that the proper delivery of the already executed deed submitted with the abstract will be sufficient to convey the title of said premises to the State of Ohio.

The encumbrance certificate of the Director of Finance accompanies the abstract and appears to be in proper form.

The encumbrance estimate, abstract and deed submitted by you are herewith returned.

Respectfully,
C. C. CRABBE,
Attorney General.

2018.

DISAPPROVAL, BONDS OF VILLAGE OF WAYNESFIELD, AUGLAIZE COUNTY, \$5,000.00.

COLUMBUS, OHIO, December 2, 1924.

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

Re: Bonds of Village of Waynesfield, Auglaize County, \$5,000.00.

Gentlemen:—

Transcript for the above bond issue has been examined, and it is found that the bond resolution provides for the issuance of refunding bonds for the purpose of extending the time of payment of certain assessment bonds due on October 1, 1923, August 1, 1924 and October 1, 1924; also the village's portion of bonds in the sum of \$418.25, due on August 1 and October 1, 1924.

The transcript does not contain any legislation that would bind any property owners for the assessments, or give any reasons why the assessments have not been collected as provided by law and applied to the payment of maturing bonds.

No reason is assigned why the bonds of the village's portion have not been paid, as required by Section 11, Article XII of the Constitution of Ohio.

As these bonds sought to be refunded should have been paid by the methods outlined above, and as I know of no authority for the issuance of bonds to refund assessment bonds that should have been paid by the original assessments, I therefore advise you to decline to purchase these bonds.

Respectfully,
C. C. CRABBE,
Attorney General.