

erty with like improvements thereon which have been erected and constructed in other years. The constitutional provisions above noted forbid such a classification of taxpayers. *State, ex rel. Hostetter, vs. Hunt, et al., Executors*, 132 O. S., 568; *State, ex rel., vs. Davis*, 132 O. S., 555, 564. And for this reason as well as for those above noted and discussed I am of the opinion that House Bill No. 851 would be unconstitutional if the same were enacted as a law.

Respectfully,

HERBERT S. DUFFY,

Attorney General.

2632.

APPROVAL—BONDS, VILLAGE OF BETHESDA, BELMONT COUNTY, OHIO, \$44,000.00, DATED MARCH 15, 1938.

COLUMBUS, OHIO, June 24, 1938.

The Industrial Commission of Ohio, Columbus, Ohio.

GENTLEMEN:

RE: Bonds of Village of Bethesda, Belmont County,
Ohio, \$44,000.00.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise all of an issue of water-works bonds dated March 15, 1938, bearing interest at the rate of 3½% per annum.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute valid and legal obligations of said village.

Respectfully,

HERBERT S. DUFFY,

Attorney General.