

1712.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS, IN
RICHLAND, MAHONING AND WYANDOT COUNTIES, OHIO.

COLUMBUS, OHIO, December 16, 1920.

HON. A. R. TAYLOR, *State Highway Commissioner, Columbus, Ohio.*

1713.

DITCHES—IMPROVEMENT MADE UNDER FORMER SECTION 6603 ET
SEQ. G. C.—COST CERTIFIED TO COUNTY AUDITOR—PAYABLE IN
TWO INSTALLMENTS AS SET OUT IN SECTION 2653 G. C.

Where ditch improvement work has been done under former sections 6603 et seq. G. C., the cost certified to the county auditor as authorized under former sections 6639 is payable in two installments as set out in section 2653 G. C.

COLUMBUS, OHIO, December 16, 1920.

HON. CHARLES L. FLORY, *Prosecuting Attorney, Newark, Ohio.*

DEAR SIR:—Your letter of recent date has been received, reading as follows:

“Proceedings for the construction of a township ditch were carried on before the trustees of Bennington township, Licking county, Ohio. It was necessary for the trustees to let a contract for one section of the ditch, and to assess the cost of the work against the land of the owner whose section the trustees were compelled to have constructed. The trustees certified the assessment, amounting to approximately \$940.00, to the county auditor, to be placed upon the duplicate as provided by former section 6639 General Code. All the proceedings were carried on under the ditch law as it was before the revision of such law as it appears in Vol. 108, Ohio Laws.

I shall be pleased to have your opinion as to whether the assessment should be placed upon the duplicate for collection in one amount, or in two semi-annual installments as other taxes are collected under favor of section 2653 General Code, or in a greater number of installments in likeness to municipal assessments.”

In view of your reference to section 6639 G. C. and of the general tenor of your inquiry, it is assumed that the section of township ditch in question was constructed under virtue of the chapter entitled “Township Ditches,” and embracing sections 6603 to 6652 G. C. Those sections have been repealed in their entirety by the so-called New Ditch Code (108 O. L. 926 et seq.). This department has had occasion to consider the effect of the repeal of previously-existing sections by the passage of said code; and in that connection your attention is called to Opinion No. 766 of date November 8, 1919, now appearing in Opinions of Attorney General for 1919, Vol. II at page 1416, and directed to Hon. Edward Gnudern, prosecuting attorney, Bryan, Ohio, and to Opinion No. 1295 of date May 28, 1920, directed to Hon. Lewis H. Capelle, prosecuting attorney, Cincinnati, Ohio, copy of which is