

section provides, however, that the owner of the kennel so registered shall be provided with five tags to bear consecutive numbers, which the owner may place on any dog owned in good faith by such licensee, and when so worn such tag shall have the same effect as though it were such a tag as is provided for in Section 5652-4, General Code. It will be noted in connection with the kennel license that neither the dogs in the kennel nor the dogs upon which the kennel tags are placed are registered and the five tags issued in connection with the kennel registration can only be worn by dogs 'owned in good faith by such licensee.'

In answer to your second question, it is my opinion that the tags issued in connection with the kennel registration may only be worn by dogs owned in good faith by the owner of such kennel and that such tags are not transferable."

As provided in Section 5652-1, supra, upon the payment of the \$10.00 kennel license fee, the holder thereof shall be entitled to not more than five registration tags which bear consecutive numbers. Such tags are to be issued in like manner and have like effect, when worn by any dog owned in good faith by such licensee, as the tags provided for in Section 5652-4, supra.

A number of kennel owners breed dogs for hunting purposes. The value of such dogs is greatly enhanced upon their being trained to work in the field. In order to train such dogs it is generally necessary to work them outside the confines of the kennel to which they belong. Many kennel owners also exhibit their dogs in the several dog shows. Numerous other instances may arise whereby it becomes necessary temporarily to take dogs out of the confines of the dog kennel to which they belong. The five tags provided for in Section 5652-1, supra, are for such dogs while used for such purposes. The sole test is:—Are such dogs owned in good faith by the owner of a duly licensed dog kennel? If they are so owned it is unnecessary for the owner of such kennel separately to register such dogs unless he so uses more than five dogs at any one time. Being entitled to only five registration tags with each kennel license, any dogs in excess of that number would necessarily have to be registered separately if more than three months of age.

Specifically answering your question, it is my opinion that the owner of a duly licensed kennel of dogs may use the five registration tags, issued under the provisions of Section 5652-1, General Code, in connection with the kennel license, upon any dogs owned in good faith by such licensee. The mere fact that such dogs are temporarily "farmed out" to individuals other than the kennel owner does not require that such dogs be separately registered, provided such dogs wear one of the five registration tags issued to such kennel owner.

Respectfully,
EDWARD C. TURNER,
Attorney General.

1522.

DISAPPROVAL, BONDS OF THE VILLAGE OF BEACHWOOD, CUYA-
HOGA COUNTY, OHIO—\$82,000.00.

COLUMBUS, OHIO, January 5, 1928.

Re: Bonds of the Village of Beachwood, Cuyahoga County, Ohio, \$82,000.00.

The Industrial Commission of Ohio, Columbus, Ohio.

GENTLEMEN :—I have examined the transcript of the proceedings of council and other officers of the village of Beachwood, Cuyahoga County, pertaining to an issue of special assessment bonds in the sum of \$113,344.00, of which your Commission desires to purchase \$82,000.00 of bonds.

The bond ordinance was passed on August 30, 1927, and provides for the issuing of bonds, in the sum of \$113,344.00, to pay the property owners' portion of certain street improvements, said bonds to bear interest at the rate of 5% per annum, payable semi-annually. Said bonds were advertised for sale in two newspapers, the advertisements providing that the bonds should bear interest at the rate of 5% per annum. The tabulation of bids received pursuant to the bond sale advertisement indicates that there were five bidders, all of whom submitted bids based upon a 5% interest rate, and one of whom, The Guardian Trust Company, presented an additional bid based upon a 4¾% interest rate.

The transcript further shows that the bonds were awarded to The Guardian Trust Company at its bid, based upon a 4¾% interest rate.

Section 2293-28, General Code, prescribes what the bond sale advertisement shall contain and provides:

“Such advertisement may also state that any one desiring to do so may present a bid or bids for such bonds based upon their bearing a different rate of interest than specified in the advertisement, provided however, that where a fractional interest rate is bid such fraction shall be one-quarter of 1 per cent or multiples thereof.”

The bond sale advertisement did not contain a provision such as the one referred to in the above quoted portion of Section 2293-28, General Code. It is my opinion, therefore, that there was no authority for making an award of the bonds to a bidder who bid at an interest rate different from the one stated in the bond sale advertisement.

For the above reasons I am compelled to advise you not to purchase the above issue of bonds.

Respectfully,
EDWARD C. TURNER,
Attorney General.

1523.

APPROVAL, BONDS OF SALEM CITY SCHOOL DISTRICT, COLUMBIANA COUNTY—\$24,000.00.

COLUMBUS, OHIO, January 5, 1928.

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