

"Section 3896, General Code, provides what may be included in the cost of an improvement for which special assessments are to be levied and specifically authorizes the inclosing therein of 'The expense of \* \* \* printing and publishing the notices and ordinances required,' together with 'any other necessary expenditure.' Under this language it would seem that the expense of advertising special assessment bonds may be included in the assessment.

"Inasmuch, then, as the bonds themselves are issued in anticipation of the assessment, such bonds are not required to be limited in amount to the cost of construction alone, but the amount thereof may include all the items of expense mentioned in said section 3896. In other words, special assessment bonds are not bonds issued for the purpose of a specific improvement in the technical sense; but they are bonds issued in anticipation of the assessment.

"The inference then to be drawn from the provisions of section 3896, considered in connection with the other sections referred to, is that in the case of the issuance of the general bonds of the municipality, the expense incident to their issuance is not a proper charge against the fund created thereby."

I am in accordance with the reasoning expressed in the above opinion relating to the expense incident to the issuance of general bonds of a municipality.

It is, therefore, my opinion that attorney fees for preparing the legislation for a bond issue may not be paid from the proceeds of the sale of bonds issued for specific purposes.

Respectfully,  
C. C. CRABBE,  
*Attorney-General.*

2249.

APPROVAL, BONDS OF BLOOMFIELD TOWNSHIP RURAL SCHOOL DISTRICT, TRUMBULL COUNTY, \$76,500.00.

COLUMBUS, OHIO, March 2, 1925.

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

2250.

APPROVAL, BONDS OF SALEM TOWNSHIP SPECIAL RURAL SCHOOL DISTRICT, MONROE COUNTY, \$57,500.00.

COLUMBUS, OHIO, March 2, 1925.

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