improvement. Section K-1, discloses that notice was published pursuant to the provisions of Section 6922, General Code, on August 4 and 11, 1927, and that on August 15, 1927, the date fixed for the hearing of objections to assessments, such assessments were approved, adopted and levied. In accordance with my opinion as rendered to your commission under date of April 5, 1929, being Opinion No. 267, the levy of assessments on August 15, 1927, was an illegal levy. It appears that upon April 15, 1929, a date subsequent to the passage of the bond resolution, as will be hereinafter commented upon, a supplementary resolution was passed fixing the 6th day of May, 1929, as the date for hearing objections to the improvement and to the estimated assessments and for hearing claims for damages and compensation. There appears to have been no publication made pursuant to this last mentioned resolution and on May 6, 1929, the assessments were again adopted and the board of county commissioners resolved to proceed with the improvements. Reference is made in the transcript to the schedule of assessments prepared by the county surveyor, but a copy of such schedule does not appear therein. The bond resolution was adopted by the board of county commissioners December 31, 1928, prior to any legal levy of assessments made pursuant to the provisions of Section 6922, General Code. In this bond resolution, reference is made to the assessments as having been adopted and levied on August 15, 1927. This resolution provides that the first maturity shall be March 10, 1929. Section 2295-12, General Code, provided that when bonds were issued with semi-annual maturities, as in the case here, the first installment should not mature earlier than the first day of March next following the 15th day of July next following the passage of the ordinance or resolution authorizing the bonds.

The three other transcripts relative to Kunkle road improvement, Section K-2, \$5,989.33, West Eagle Church and Nettle Creek road improvement, \$4,096.50, and Valley View road improvement, \$4,336.52, all disclose the same situation as hereinabove commented upon, that is, that in 1927 there was a failure to comply with the provisions of Section 6922 and that after insufficient notice, assessments were levied. Pursuant to such levy of assessments, which in my opinion, as already stated, was an illegal levy, resolutions were passed authorizing the bonds, and in each instance, on a date subsequent to the adoption of bond resolution, there has been an attempt to rectify the aforesaid error by relevying the assessments without any subsequent publication of notice.

The transcripts are incomplete and erroneous in other respects; however, in view of the foregoing, I advise you not to purchase these bonds.

Respectfully.

GILBERT BETTMAN,
Attorney General.

403.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND THE ERIE RAILROAD COMPANY FOR GRADE CROSSING ELIMINATION NEAR MANSFIELD, RICHLAND COUNTY, OHIO.

Columbus, Ohio, May 13, 1929.

HON. ROBERT N. WAID, Director of Highways, Columbus, Ohio.

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Director of Highways, and the Eric Railroad Company, as lessee,

616 . OPINIONS

and operating the railroad company of the Nypano, covering the grade crossing elimination work at a point approximately four miles west of Mansfield, Richland County, Ohio, where the railroad company's tracks cross State Highway (Intercounty) No. 202, at a point commonly known as "Harding Station".

While the contract submitted has been executed and approved by the Erie Railroad Company, I note that provision is made in Section 20 thereof to the effect that the work pursuant to the contract is not to be commenced until the approval of plans and specifications by both parties thereto and due notification that all funds therefor on the part of the state have been properly certified and made available, both of which provisions will have to be complied with by the state. I note that in the last sentence of Section 16 of the contract provision is made that "contractors and subcontractors shall take out workmen's compensation insurance and public liability insurance covering the work to be performed by such contractors and subcontractors, which insurance shall extend to and run in favor of the railroad company as well as such contractors and subcontractors, also a surety bond in favor of the contractor and railroad company jointly to cover damages to property of and in charge of the railroad company, in an amount satisfactory to the chief engineer of the railroad company. I think the substance of the above provision should be incorporated in the advertisement for bids for any work done on the job to which the provisions of said section are applicable.

The provisions of Sections 14 and 15 would be substantially the law whether specifically stated in the contract or not, except possibly the provision with reference to the approval by the chief engineer of the railroad company, and as to this latter provision I see no real objection to it being included in the contract in question.

Finding said contract in proper legal form subject to the exceptions noted, I hereby note my approval thereon, as provided in Section 1229-10, General Code, and return the same to you herewith.

Respectfully,
GILBERT BETTMAN,
Attorney General.

404.

APPROVAL, BONDS OF CLEVELAND CITY SCHOOL DISTRICT, CUYA-HOGA COUNTY—\$25,000.00.

Columbus, Ohio, May 14, 1929.

Industrial Commission of Ohio, Columbus, Ohio.

405.

APPROVAL, ABSTRACT OF TITLE TO LAND OF FOREST E. ROBERTS, IN BENTON TOWNSHIP, PIKE COUNTY, OHIO.

Columbus, Ohio, May 15, 1929.

HON. CARL E. STEEB, Secretary, Ohio Agricultural Experiment Station, Columbus, Ohio.

DEAR SIR:-You recently submitted to me a corrected abstract of title, warranty