

the trustees of the estate of Laura E. C. Barney, and also a copy of the deed by Julius F. Stone and wife to the state of Ohio, and two other former conveyances of the premises under consideration.

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

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2637.

DISAPPROVAL, BONDS OF VILLAGE OF GROVE CITY, FRANKLIN COUNTY, \$9,965.30.

COLUMBUS, OHIO, July 2, 1925.

Re: Bonds of Village of Grove City, Franklin County, \$9,965.30.

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

GENTLEMEN:—I have examined the transcript submitted for the foregoing issue of bonds and find that I cannot approve the proceedings had. The transcript covers bonds to be issued under the provisions of section 3914, General Code.

The transcript contains evidence of the passage of declaratory resolutions for improvements, but does not show service of the passage of such resolution on the property owners as required by statute before further proceedings can be had to bind the abutting property owners.

Transcript also contains a so-called ordinance determining to proceed, which contains the following language:

“Section VI. That bonds of the village of Grove City shall be issued in anticipation of the collection of special assessments by installments and in an amount equal thereto.

“Section VII. That in anticipation of the levy of said special assessments or the issuance of bonds as herein provided, notes of the village shall be issued and money borrowed thereon in an amount not to exceed that portion of the estimated cost of the improvement for which said assessments are levied, said notes to be due and payable not later than two years from the date of issue.”

Section 3914, General Code, provides for the issuance of notes in anticipation of the levy of special assessments for a period of time not to exceed two years.

From the provisions of the ordinance above quoted, it is assumed that council intends to issue notes for a period of time not to exceed two years in anticipation of the levy of the special assessments.

The transcript contains no evidence of proceedings placing the assessments in process of collection for which a bond issue may be made. Complete proceedings for such purpose are now necessary before bonds can be issued under the provisions of section 3914, General Code, as amended in 110 O. L., page 458.

Transcript contains no bond ordinance. If it is the intention of the council to issue notes in accordance with the ordinance above quoted, in anticipation of the levy of the assessments, and the proceedings have not been completed for the levying and collection of the assessments, and for the issuance of the bonds, then such bonds cannot be issued at this time to comply with the amounts and maturi-

ties of the resolution of purchase as certified by you to this department. The transcript of the proceedings as submitted for this issue of bonds is therefor disapproved, and you are advised not to purchase the bonds.

Respectfully,

C. C. CRABBE,

*Attorney General.*

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2638.

CERTIFICATE OF COUNTY AUDITOR NOT NECESSARY BEFORE BOARD OF DEPUTY STATE SUPERVISORS AND INSPECTORS OF ELECTIONS ENTERS INTO CONTRACTS FOR CONDUCT OF AN ELECTION.

SYLLABUS:

*It is not necessary to have the certificate of the county auditor, as required by section 5660, General Code, before the board of deputy state supervisors and inspectors of elections may enter into contracts for the conduct of an election.*

COLUMBUS, OHIO, July 3, 1925.

HON. ALBERT H. SCHARER, *Prosecuting Attorney, Dayton, Ohio.*

DEAR SIR:—I am in receipt of your communication, as follows:

“The board of deputy state supervisors and inspectors of elections for Montgomery county, Ohio, has requested an opinion from this office upon the question as to whether they have the legal authority to contract for the printing of ballots and other necessary election supplies in order to conduct the primary election to be held August 11, 1925, when there is no money in the election fund at the present time, and no money available for such purpose.

“They call our attention to the fact that it is compulsory upon them to hold said primary election, and at the same time cite section 5660 of the Ohio General Code, which provides that the commissioners of a county shall not enter into any contract involving the expenditure of moneys for supplies unless the auditor of the county first certifies that the money required for the payment of such obligation is in the county treasury to the credit of the fund from which it is to be drawn, or has been levied and in process of collection.

“The board of county commissioners in order to conduct previous elections found it necessary to borrow the sum of thirty-five thousand dollars (\$35,000.00) pursuant to the provisions of section 5655 of the Ohio General Code, and last March at the time of the semi-annual distribution of taxes they renewed a six months' certificate of indebtedness, which certificate was given to a local bank in order to meet the expenses of the board of election, and a resolution was passed by the board of county commissioners appropriating the sum of thirty-five thousand dollars (\$35,000.00) for the purpose of paying such certificate at maturity. We are advised by the board of