

the contract duly awarded. Also it appears that the laws relating to the status of the workmen's compensation have been complied with.

Finding said contract in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,
C. C. CRABBE,
Attorney General.

2485.

APPROVAL, BONDS OF UPPER TOWNSHIP, LAWRENCE COUNTY,
\$4,735.19.

COLUMBUS, OHIO, May 13, 1925.

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

2486.

DISAPPROVAL, BONDS OF VILLAGE OF JAMESTOWN, GREENE
COUNTY, \$22,000.00.

COLUMBUS, OHIO, May 13, 1925.

Re: Bonds of Village of Jamestown, Greene County, \$22,000.00.

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

GENTLEMEN:—An examination of the transcript for this issue of bonds shows that the same are being issued under the provisions of section 3914, General Code, and are therefore to be issued in anticipation of the collection of special assessments.

The transcript submitted is incomplete. Upon the request of this department for information showing that the assessments have been made and advertised as required by section 3895, General Code, and the assessing ordinance passed and published as required by general statutes applicable thereto, the report is now submitted by the solicitor of the village that such proceedings have not yet been had, and he further relates "bonds of this character under constitutional amendment become an obligation of the entire city so far as the bond holder is concerned, and we fail to appreciate the requirement of your attorneys relative to the assessing ordinance."

It is not and should not be the policy of the purchasers of bonds to waive the full requirement of the legislation necessary to bind the primary sources of payment, and furthermore assessment bonds may be issued irrespective of the limitations of amount that can be issued in a fiscal year by the municipality, and irre-

spective of the limitations as to tax levies, which limitations would necessarily invalidate the issues as general obligation bonds to be paid in full by the municipality.

Section 3914, General Code, as amended in 110 O. L., page 458, now provides that bonds can only be issued in anticipation of the *collection* of special assessments, and not in anticipation of the levy of the assessments as the former statute was construed to provide.

This statute further provides for the issuance of temporary notes in anticipation of the *levy* of the special assessments. It is therefore observed that such bonds should not be issued until the assessments are made and in process of collection.

On account of the failure of the officials of the village to comply with the statutory requirements, and for the reason that the property owners have not yet been bound to pay the assessments necessary to meet these bonds, you are advised not to purchase the same.

Respectfully,
C. C. CRABBE,
Attorney General.

2487.

APPROVAL, BONDS OF DALLAS TOWNSHIP, CRAWFORD COUNTY,
\$6,000.00.

COLUMBUS, OHIO, May 14, 1925.

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

2488.

APPROVAL, BONDS OF TOD TOWNSHIP, CRAWFORD COUNTY,
\$3,500.00.

COLUMBUS, OHIO, May 14, 1925.

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

2489.

DISAPPROVAL, BONDS OF VILLAGE OF MORRAL, MARION COUNTY,
\$2,000.00.

COLUMBUS, OHIO, May 14, 1925.

Re: Bonds of Village of Morral, Marion County, \$2,000.00.

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

GENTLEMEN:—The transcript furnished for this issue of bonds contains the affidavit of the publisher of one newspaper, reciting that notice of the sale of the