

provements, and have no application whatever to the improvement of roads by the board of commissioners.

It follows, from the foregoing discussion, that the board of commissioners may assess the entire costs of the improvement of a road, including the cost of intersections, against the real estate abutting upon such improvement. The only limitation upon this power being that the assessment against such real estate shall not exceed the benefits.

It would further follow that if the assessments were in conformity to the rule, and did not exceed the benefits, the collection of such assessments could not be successfully resisted.

Respectfully,
C. C. CRABBE,
Attorney General.

267.

APPROVAL, BONDS OF TIFFIN CITY SCHOOL DISTRICT, SENECA COUNTY, \$35,000.00, TO PROCURE A SITE AND ERECT THEREON SCHOOL BUILDING.

COLUMBUS, OHIO, April 26, 1923.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

268.

APPROVAL, FINAL RESOLUTION, ROAD IMPROVEMENT IN ADAMS COUNTY.

COLUMBUS, OHIO, April 26, 1923.

Department of Highways and Public Works, Division of Highways, Columbus, Ohio.

269.

APPROVAL, BONDS OF CITY OF CIRCLEVILLE, PICKAWAY COUNTY, \$5,100.00, FOR CONSTRUCTION OF SEWERS.

COLUMBUS, OHIO, April 26, 1923.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.