OPINIONS

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

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bonds was given for four consecutive weeks following the 3rd day of April, 1925, and giving notice of the sale of said bonds on April 25, 1925.

Section 3924 G. C. provides in part as follows:

"Sales of bonds other than to the trustees of the sinking fund of the city or to the board of commissioners of the sinking fund of the city school district as herein authorized, by any municipal corporation, shall be to the highest and best bidder, after publishing notice thereof for four consecutive weeks in two newspapers printed and of general circulation in the county where such municipal corporation is situated."

The supreme court has held in the case of Kuhner vs. King, 107 O. S., page 406, that advertisement under a similar statute must run for or during the entire period as mentioned in the statute. That would be for four full weeks from the date of the first publication, but in this case there is also failure to the extent that the publication has only been made in one newspaper whereas the statute requires publication in two.

I am therefore of the opinion that these bonds have not been legally sold, as required by section 3924 G. C., and for that reason, you are advised not to purchase said bonds.

Respectfully, C. C. CRABBE, Attorney General.

2490.

ABSTRACT, STATUS OF TITLE, LOT NO. TWENTY-SEVEN (27) OF HAMILTON'S SECOND GARDEN ADDITION TO THE CITY OF CO-LUMBUS, FRANKLIN COUNTY, OHIO.

COLUMBUS, OHIO, May 15, 1925.

HON. CHARLES V. TRUAX, Director of Agriculture, Columbus, Ohio.

DEAR SIR:—An examination of an abstract of title submitted by your office to this department discloses the following:

The abstract under consideration was prepared by Adolph Haak and Company, Abstractors, under date of August 10, 1905. A continuation thereto by Adolph Haak and Company, under date of April 15, 1912, a continuation thereto by R. S. Swepston, attorney at law, under date of September 10, 1918, a continuation thereto by Kenyon S. Campbell, attorney at law, under date of June 18, 1924, and further, a final continuation therto under date of May 12, 1925, by R. S. Swepston. Said abstract pertains to the following premises:

Lot No. twenty-seven (27) of Hamilton's second garden addition to the city of Columbus, county of Franklin and state of Ohio, as the same is numbered and delineated upon the recorded plat thereof, of record in plat book No. 7, page 186, recorder's office, Franklin county, Ohio, excepting therefrom six (6) feet off the rear end of each of said lots, reserved for an alley.

Upon examination of said abstract and the continuations thereto, I am of the