236 OPINIONS

There is no certificate of the clerk as to the life of the improvement, or maturity of the bonds to be issued, or certificate that the plans, specifications, profiles and estimates have been on file during the proceedings had for the issue. There is no information of certificate furnished showing that notice has been given to the property owners affected by the improvement as required by law. There is no proof of publication of the notice of assessment as required by section 3895 G. C., and no certificate that the bond ordinance has been filed with the county auditor as required by section 5649-1b G. C.

Following the request for the foregoing information from which to determine the legality of the issue, I have been advised that the officials of the village cannot furnish this desired information. Without compliance with the requirements of the statute the issue cannot be passed as a valid and binding obligation of the village, and you are therefore advised not to purchase said bonds.

Respectfully,
C. C. CRABBE,
Attorney General.

2409.

DISAPPROVAL, BONDS OF VILLAGE OF COAL GROVE, LAWRENCE COUNTY, \$5,000.00.

COLUMBUS OHIO, April 22, 1925.

Re: Bonds of Village of Coal Grove, Lawrence County, \$5,000.00.

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

Gentlemen:—I have made an examnation of the transcript for the foregoing issue of bonds and find that I cannot approve this issue for the following reasons:

1. The clerk certified that the assessing ordinance has not been published for the reason that publication is not required by law. Sections 4228 and 4229 G. C. provide for the publication of all ordinances and resolutions of a general nature. I know of no exception to this general rule except as found in section 3914 G. C., which section recites in part as follows:

"Municipal corporations may issue bonds in anticipation of the collection of special assessments * * *. Council ordinances and proceedings relating to the issuance of such bonds or notes shall not require publication."

The transcript in this case shows publication of the bond ordinance, but not of the assessing ordinance.

2. Transcript does not show any publication of notice of the assessments as required by section 3895 G. C., which is as follows:

"Before adopting an assessment made as provided in this chapter, the council shall publish notice for three weeks consecutively, in a newspaper of general circulation in the corporation, that such assessment has been made, and that it is on file in the office of the clerk for the inspection and examination of persons neerested therein."

3. The bond ordinance recites that the special assessments will first appear on the tax duplicate in the year 1925. This assessing ordinance was passed on December 22, 1924, which will provide for certification on the duplicate for the year 1925; such taxes and assessments, however would not be paid until December, 1925, and June 1926. Following this procedure, the collection of taxes and assessments would not be made until December and June following. The first maturities of the bonds as provided in the bond ordinance is September 1, 1925. There is no certificate of the county auditor to the effect that these assessments will be collected in any other manner, and the assessing ordinance provides that the assessments shall be collected with the other taxes which must necessarily make the collection too late to meet the bonds maturing September 1, 1925.

On account of the failure to make provision for the payment of the bonds and for giving the advertisement as required by statute, and as shown herein, I cannot approve the issue and you are advised not to purchase said bonds.

Respectfully,

C. C. CRABBE,

Attorney General.

2410.

APPROVAL, THE FOLLOWING LEASES: 2 OHIO CANAL LEASES; 2 MIAMI AND ERIE CANAL LEASES; 1 OIL LEASE; 2 HOCKING CANAL LEASES; 3 INDIAN LAKE LEASES AND 29 LAKE ST. MARYS LEASES.

COLUMBUS OHIO, April 22, 1925.

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

Gentlemen:—I have your letter of April 4, 1925, in which you enclose the following leases, in triplicate, for my approval:

OHIO CANAL LAND LEASES.

| | vaiuation. |
|--|------------|
| To J. F. Kramer land in Fairfield County | \$183.33 |
| C. F. Etzkorn, land in Scioto County | 116.67 |

MIAMI & ERIE CANAL LAND LEASES.

To the City of Defiance, land in Defiance, Ohio______\$1,666.67

Board of Education of Piqua, Ohio, land in City of Piqua____ 400.00

OIL LEASES.

To Walter H. Albaugh permission to drill for gas and oil in Shelby County, one-eighth royalty and \$100.00 bonus.

HOCKING CANAL LAND LEASES.