1192.

## DISAPPROVAL, BONDS OF CITY OF DENNISON, TUSCARAWAS COUNTY-\$7,372.00.

## COLUMBUS, OHIO, November 13, 1929.

Re: Bonds of City of Dennison, Tuscarawas County, Ohio, \$7,372.00,

Industrial Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—The transcript relative to the above issue of bonds discloses that these bonds were authorized by an ordinance passed March 5, 1929. This ordinance provides that these bonds shall mature annually, the first installment being fixed as October 1, 1931. Section 2293-12, General Code, provides in part as follows:

" \* \* \* If issued with semi-annual maturities the first installment shall mature not earlier than the first day of March next following the 15th day of July next following the passage of the ordinance or resolution authorizing the issue of such bonds as provided in Section 2293-26 of the General Code; and if issued with annual maturities, the first installment shall mature not earlier than the first day of the second September next following said 15th day of July. In either case the first installment shall mature not later than eleven months after said earliest possible date of maturity."

Under the provisions of this section, the bonds having been authorized prior to July 15, 1929, the date of earliest maturity may not be earlier than September 1, 1930, nor later than August 1, 1931.

This transcript further discloses that after having been offered to and rejected by the trustees of the sinking fund of the City of Dennison, these bonds were advertised pursuant to the provisions of Section 2293-28, General Code, which advertisement set forth the maturity dates as provided in the ordinance authorizing the issue. A similar situation was considered in Opinion No. 861 under date of September 12, 1929, directed to your Commission, in which the matter of amending the resolution or ordinance authorizing the bonds was discussed. The following language used in this opinion is directly applicable to the situation here under consideration:

"While it is true that this bond resolution could be amended, changing the maturity dates to comply with the provisions of the section of the law above cited, I am of the opinion that after such amendment, the bonds should be advertised pursuant to the provisions of Section 2293-28. This section provides that the advertisement shall state how long the bonds are to run and accordingly the maturities should be set out. I am of the opinion that the matter of the maturity dates of a bond issue is a material matter. It is required to be advertised as above pointed out. It may be contended that a notice advertising bonds maturing on a certain date is no more authority for the delivery of bonds maturing on a different date than would be an advertisement of \$10,000 bonds, for instance, be authority for the sale and delivery of \$20,000 bonds without advertisement having been published as to this latter amount. In the event the maturities of an issue are changed after advertisement, there should be a republication of the notice provided in Section 2293-28, General Code."

It should be further noted that Bond No. 1 of this issue could not be said to com-

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ply on its face with the provisions of the Uniform Bond Act and thereby be construed to be incontestable under the provisions of Section 2293-37, General Code, since bonds issued by any subdivision must specify on their face the resolution or ordinance under which they are issued. Section 2293-8, General Code. This specification should not only refer to the number of the ordinance or resolution, but also the date of its passage.

I, accordingly, advise you not to purchase these bonds.

Respectfully, GILBERT BETTMAN, Attorney General.

1193.

## LAW LIBRARY ASSOCIATION—AMOUNT RECEIVABLE FROM PRO-BATE AND COMMON PLEAS COURTS PER CALENDAR YEAR—SUG-GESTION FOR KEEPING RECORDS TO PREVENT OVER-PAYMENT.

## SYLLABUS:

1. Under the provisions of Section 3056, General Code, as amended by the Eightyeighth General Assembly, the Law Library Association is entitled to receive from the Probate Court and the Court of Common Pleas the sum of \$500.00 during any calendar year.

2. The method of keeping records to prevent over-payment by the clerks of such courts to the Law Library Association is a proper question to present to the Bureau of Inspection and Supervision of Public Offices, which prescribes the accounting system for such offices.

COLUMBUS, OHIO, November 14, 1929.

HON. JOHN K. SAWYERS, JR., Prosecuting Attorney, Woodsfield, Ohio. DEAR SIR:-Your recent communication reads:

"Some time ago I wrote you with reference to an opinion construing Section 3056 of the General Code of Ohio (Amended Senate Bill No. 146). At that time you forwarded me your Opinion No. 929, which discussed the subject and which it was thought would cover the questions submitted by me to you. I turned said opinion over to the clerk of courts for his study and thought the matter was ended. However, the clerk of courts is still withholding the money and still insists upon further advice in the matter.

The question in particular that he wants answered is—What does 'per annum' mean, as used in the second paragraph of said Section 3056? (Please give dates of the beginning and ending of the year referred to.)

What the clerk wants to know is whether or not \$500.00 is to be paid to the Law Library Association for the calendar year of 1929, or whether \$500.00 is to be paid to the Law Library Association for a year beginning at the effective date of said Amended Section 3056 of the General Code.

I have advised the clerk of courts that the county should pay \$500.00 to the Law Library Association for the calendar year of 1929, despite the fact that the act did not become effective until the latter part of July of said year. I have also advised the clerk of courts that \$500.00 would be payable for the calendar year of 1930 and so on.