\_\_\_\_\_, and give him a contract to fix the streets of Felicity at the sum of \$4.00 a yard to be weighed at the mill," the contract being made at the meeting on July 9, 1919, of the council.

Following this, council on September 4, 1919, provided for the issuance of the certificates of indebtedness for \$3,500, alleging "indebtedness to various persons in the above named sum," and then provided under section 3913 of the General Code to issue this note or certificate of indebtedness to be collected at the first half of the ensuing fiscal year.

The next proceeding had, contemplated the issuance of bonds and declared it necessary to do so "for the purpose of supplying the deficiency in the revenues, etc., by and from a note or certificate of indebtedness amounting to \$3,500," and in connection therewith an election was held August 10, 1920, for the approval of said bonds, and the same was approved by the electors.

Following the election, the bond ordinance was passed by council to issue bonds under section 3916 G. C. to provide for the obligation due the bank "on account of the assignment to it of the obligation of said incorporated village by the building and loan contractors for the construction and repairing of the streets and highways of said village in the year 1919."

The transcript furnished does not show proceedings creating a valid contract or proper legislation in either instance sufficient and proper to bind the village.

I am therefore of the opinion that bonds issued as contemplated by this series of proceedings and for the purposes therein mentioned would not be legal and valid obligations of said village, and I therefore advise the Industrial Commission not to purchase the same.

Respectfully, C. C. CRABBE, Attorney General.

84.

DISAPPROVAL, BONDS OF CITY OF KENMORE, SUMMIT COUNTY, \$11,600.00.

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

Columbus, Ohio, February 17, 1923.

Re: Bonds of City of Kenmore, Summit county, \$11,600.00.

GENTLEMEN:—I have examined the transcript submitted in connection with the above bond issue and am compelled to disapprove the same for the following reasons:

The amounts for which these bonds, designated as "street improvement bonds," are to be issued are made up of overdraft balances due the contractor and engineer, extras and retainers. The retainers are presumably amounts held back on contractors to guarantee the improvement, and having been used by the city, thus created a deficiency.

The transcript does not contain any information as to the original proceedings for the improvements, or the contractual relation between the city and the contractors. Neither does it show wherein the deficiency arose in connection with the original proceedings, or why the contractors did not have enough money in "process of col**OPINIONS** 

lection" to pay them when they entered into the contracts. If additional charges were made by the contractor, or contracts for extras made by council, there is no valid showing for the same in the transcript.

I do not see how these deficiencies could have properly arisen in connection with the original proceedings if the intent and purpose of the Burns law was invoked and proceedings had as required by law.

The bond ordinance recites that these bonds are issued for the purpose of paying the city's portion of improving certain streets, whereas the contracts for improving all of said streets have been made and performed by former proceedings of council, and this issue is sought for the purpose of making up balances and not in contemplation of improving the streets.

I am therefore of the opinion that these bonds are not valid and legal obligations of the city for the reasons stated, and I hereby advise the Industrial Commission not to purchase the same.

Respectfully,

C. C. CRABBE, Attorney General.

85.

APPROVAL, BONDS OF CONCORD RURAL SCHOOL DISTRICT, LAKE COUNTY, \$35,000.00, TO ENLARGE AND FURNISH SCHOOL HOUSE AND PURCHASE REAL ESTATE FOR PLAYGROUND.

COLUMBUS, OHIO, February 17, 1923.

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

86.

APPROVAL, BOND'S OF GREEN TOWNSHIP RURAL SCHOOL DISTRICT, HOCKING COUNTY, \$14,000.00, TO CONSTRUCT A SCHOOL BUILD-ING.

COLUMBUS, OHIO, February 19, 1923.

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

87.

APPROVAL, BONDS OF ROCKFORD VILLAGE SCHOOL DISTRICT, MER-CER COUNTY, \$10,000, TO COMPLETE THE ERECTION OF A SCHOOL BUILDING.

COLUMBUS, OHIO, February 20, 1923.

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