2336.

DISAPPROVAL, BONDS OF ALLEN COUNTY, \$39,375.00.

COLUMBUS, OHIO, April 2, 1925.

Re: Bonds of Allen County, \$39,375.00.

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

Gentlemen:—I have examined the transcript for the foregoing issue of bonds, and find that I cannot approve the same for the following reasons:

1. These bonds are being issued for paying the county's portion of the elimination of a grade crossing, and all the proceedings of the transcript show that the bonds are being issued under the provisions of sections 8363, 8864 and 8370, General Code.

The advertisement for the sale of the bonds recites, in part, as follows:

"Said bonds are issued by virtue of the authority of section 1223 of the General Code of Ohio, and under and in accordance with the resolution of the board of county commissioners * * *."

Section 1223 General Code, provides for the issuance of bonds by counties for the purpose of paying for the cost of improving state highways, and no part of this proceeding has reference to an improvement of this class.

Section 2294, General Code, which provides for the advertisement and sale of bonds, is in part as follows:

"The advertisement shall state the total amount and denomination of bonds to be sold, how long they are to run, the rate of interest to be paid thereon, whether annual or semi-annual, the law or section of law authorizing the issue, the day, hour and place in the county where they are to be sold."

2. It is observed that the advertisement for the sale of these bonds has failed to cite the law or section of law authorizing the issue, but on the contrary has cited the section of law under which the bonds are not issued.

I am therefore of the opinion that these bonds have not been legally advertised and sold, and for that reason, you are advised not to purchase said bonds.

Respectfully,

C. C. CRABBE,

Attorney General.

2337.

APPROVAL, BONDS OF VILLAGE OF GARFIELD HEIGHTS, CUYAHOGA COUNTY, \$3,800.95.

Columbus, Ohio, April 2, 1925.