3697.

APPROVAL, BONDS OF VILLAGE OF ST. CLAIRSVILLE, BELMONT COUNTY, \$7,709.67.

COLUMBUS, OHIO, October 8, 1926.

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

3698.

APPROVAL, BONDS OF ADENA VILLAGE SCHOOL DISTRICT, JEFFERSON COUNTY, \$4,000.00.

COLUMBUS, OHIO, October 9, 1926.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

3699.

APPROVAL, BONDS OF VILLAGE OF MT. STERLING, MADISON COUNTY, \$10,000.00.

COLUMBUS, OHIO, October 11, 1926.

Retirement Board, State Teachers' Retirement System, Columbus, Ohio.

3700.

MUNICIPAL CORPORATIONS—CHIEF FISCAL OFFICER NEED NOT CERTIFY THAT FUNDS ARE IN TREASURY OR PROCESS OF COLLECTION AT TIME CONTRACT FOR IMPROVEMENT IS AWARDED.

## SYLLABUS:

The chief fiscal officer of a municipal corporation need not certify that the funds are in the treasury or in process of collection to meet the property owners' part of the cost of an improvement at the time a contract for such improvement is awarded.

Columbus, Ohio, October 13, 1926.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN:—I am in receipt of your communication as follows:

"In the case of Comstock et al. vs. Village of Nelsonville, 61 O. S. 288, and other decisions of Ohio courts it was held that the provisions of Section 2702 R. S. were not applicable to so much of the cost and expense of a street improvement as is to be paid by an assessment on the property bounding and abutting on such improvement or adjacent thereto.