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for the levy and collection of special assessments and also for the issuance of bonds in anticipation of the collection of special assessments in the amount of \$29,249.00. The transcript recites that said ordinance was not published. A former Attorney-General in an opinion found in Vol. II, Opinions of the Attorney-General for 1918, at page 1079, held that an ordinance authorizing the issuance of bonds in anticipation of the collection of special assessments is an ordinance of a general nature and must be published. I am in accord with the conclusion expressed in this opinion and the reasons supporting such conclusion.

Since the ordinance authorizing the issuance of these bonds was not published, it is without force and effect and the officers of the city were without authority to issue bonds thereunder. I am therefore of the opinion that the bonds under consideration are not valid and binding obligations of the city of East Liverpool and advise the industrial commission not to accept the same.

The transcript is incomplete in other particulars, but in view of the defect above referred to it would be useless at this time to go into the matter further.

Respectfully,

JOHN G. PRICE,

Attorney-General.

2580.

DISAPPROVAL, BONDS OF CITY OF EAST LIVERPOOL, OHIO, IN AMOUNT OF \$29,254 FOR STREET IMPROVEMENTS.

COLUMBUS, OHIO, November 16, 1921.

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

Re: Bonds of the city of East Liverpool in the amount of \$29,254.00 in anticipation of the collection of special assessments for the improvement of a portion of Lisbon and West Eighth streets, 1 bond payable in 4 installments of \$5.800 each and 1 installment of \$6.054.00.

Gentlemen:—The transcript discloses that the bonds under consideration were issued under authority of Ordinance No. 1795, which ordinance provides for the levy and collection of special assessments and also for the issuance of bonds in anticipation of the collection of special assessments in the amount of \$35,088.00. The transcript recites that said ordinance was not published. A former Attorney-General in an opinion found in Vol. II, Opinions of the Attorney-General for 1918, at page 1079, held that an ordinance authorizing the issuance of bonds in anticipation of the collection of special assessments is an ordinance of a general nature and must be published. I am in accord with the conclusion expressed in this opinion and the reasons supporting such conclusion.

Since the ordinance authorizing the issuance of these bonds was not published, it is without force and effect and the officers of the city were without authority to issue bonds thereunder. I am therefore of the opinion that the bonds under consideration are not valid and binding obligations of the city of East Liverpool and advise the industrial commission not to accept the same.

The transcript is incomplete in other particulars, but in view of the defect above referred to it would be useless at this time to go into the matter further.

Respectfully,

John G. Price,

Attorney-General.

2581.

WORKMEN'S COMPENSATION ACT—WHERE RAILROAD COMPANY ENTERS INTO ARRANGEMENT WITH CORPORATION FOR HAND-LING FREIGHT ON PLATFORMS OF FREIGHT TERMINAL IN OHIO —WHETHER OR NOT EMPLOYES ARE SUBJECT TO PROVISIONS OF OHIO WORKMEN'S COMPENSATION ACT.

A railroad company enters into an arrangement with a corporation for the handling of freight on the platforms of a freight terminal in Ohio; on the assumption that the relation between the railroad company and the terminal company is that of independent contract.

HELD:

That the employes of the terminal operating company are subject to the Ohio workmen's compensation act.

Whether the relation is that of independent contract and whether the purpose of the arrangement is to evade the federal employers' liability act are questions not determined, in the absence of additional facts.

COLUMBUS, OHIO, November 16, 1921.

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

Gentlemen:—The commission recently submitted to this department copy of a communication received from the Terminal Operating Corporation, enclosing a copy of extract from an agreement between that corporation and the New York Central Railroad Company, and requested the opinion of this department upon the question submitted in the Terminal Operating Corporation's letter, which may be stated as follows:

To what extent, if any, does the Ohio workmen's compensation act apply to the Terminal Operating Corporation and its employes?

The letter states that on a certain date in the near future the Terminal Operating Corporation expects to take over the operation of a certain freight terminal belonging to the New York Central Railroad Company in the city of Cleveland, and to handle, under the contract (extracts from which are enclosed with the letter) "all inbound, outbound and transfer freight. This will cover all interstate and intrastate shipments." The letter also states that:

"Our force will be entirely confined to the freight platform operation, and will have nothing whatever to do with cars while in motion."

The extracts from the agreement are as follows:

"1. The contractor will take over and operate to the satisfaction