It will be observed that the provisions of this law are mandatory and that failure to give such notice is a statutory failure to comply with the requirements necessary to complete a proceedings for levying assessments. In view of the fact that such assessments might be taxed and held illegal for failure of statutory requirements, I am compelled to disapprove the issue and you are advised not to accept these bonds.

Respectfully,
C. C. CRABBE,
Attorney General.

2767.

APPROVAL, BONDS OF VILLAGE OF BROOK PARK, CUYAHOGA COUNTY, \$24,051.91.

COLUMBUS, OHIO, Sept. 9, 1925.

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

2768.

RESOLUTION FOR PURCHASE OF BONDS, ATHENS TOWNSHIP, HAR-RISON COUNTY, \$14,250.00.

COLUMBUS, OHIO, Sept. 9, 1925.

Re: Resolution for purchase of bonds, Athens township, Harrison county, \$14,250.00, payable in 19 semi-annual installments of \$750.00 each—6%.

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

GENTLEMEN:—I have examined the transcript of the proceedings of the township trustees and other officers of Athens township, Harrison county, relative to the above bond issue, and find the same regular and in conformity with the provisions of the constitution and General Code of Ohio.

I am of the opinion that bonds issued under the proceedings set forth in the transcript, which is an authenticated copy of the proceedings of said officials, will, upon delivery, constitute a valid and binding obligation of said township.

Respectfully,

C. C. CRABBE,
Attorney General.