utes. In view of this provision it will be necessary that such action as above indicated be had and properly evidenced by a transcript of the minutes of the controlling board before the consideration of this conveyance can be legally expended.

It is further suggested that the proper delivery of the already executed deed submitted with the abstract will be sufficient to convey the premises when properly delivered.

The abstract of title in two parts, the warranty deed and blue print of the premises are herewith returned.

Respectfully,
C. C. Crabbe,
Attorney General.

2799.

APPROVAL, BONDS OF VILLAGE OF GARFIELD HEIGHTS, CUYAHOGA COUNTY, \$14,000.00.

COLUMBUS, OHIO, Sept. 23, 1925.

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

2800.

BONDS—HOUSE BILL 339 (SECTION 5654-1 G. C.) CONSTRUED—PRO-VISIONS OF SECTION 1224 G. C. DISCUSSED.

SYLLABUS:

- 1. The mandatory provisions of house bill No. 316, passed by the 86th general assembly, providing that the bonds cannot be advertised for sale nor issued until the contract is let, require the issuance of notes as provided in said act, to provide available funds for the issuance of the certificate of the fiscal officer as required by senate bill No. 94, that such funds are available to let the contract.
- 2. The authorized bonds may be advertised for sale and issued as soon as the contract is let for the improvement.
- 3. Section 2295-11, General Code, provides that not to exceed one year's interest may be included in the cost of construction of any building, utility, or improvement. Such amount of interest may be included in the estimate for such improvement and included in the authorized issue and paid out of the proceeds of the sale of the bonds, or from any excess left from the issue of notes.
- 4. The provision of house bill No. 316, "such other items of cost as may be included in the total cost of construction," includes interest on notes issued, inspection, compensation and damages, and supplementary contracts under section 6948 G. C., but does not include advertising and printing bonds, except in the case of assessment bonds.