

the change was made by which the word "any" was substituted for the word "such," it means that it was the intention to extend the authority of the county commissioners so as to give them authority to contract with any hospital in any county with which they could make the most advantageous agreement, and as the wording of the statute with reference to this matter has not been changed since the amendment of 1913, I am of the opinion that county commissioners may contract with authorities of a hospital which is non-sectarian, located outside of their county for the purpose of caring for the indigent sick and disabled of the county, excepting those afflicted with pulmonary tuberculosis.

Respectfully,
EDWARD C. TURNER,
Attorney General.

185.

DISAPPROVAL, BONDS OF VILLAGE OF ADA, HARDIN COUNTY,
\$5,200.00

COLUMBUS, OHIO, March 10, 1927.

Re: Bonds of Village of Ada, Hardin County, \$5,200.00

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

GENTLEMEN:—Transcript for the above bond issue shows that the bond issuing ordinance was passed September 7, 1926. It is recited in the ordinance that these bonds are issued in anticipation of the *levy* of a special assessment. This is obviously true because the contract was not advertised to be let until September 25, 1926, and the ordinance levying the special assessments was not enacted until November 23, 1926.

Section 3914 of the General Code provides as follows:

"Municipal corporations may issue bonds in anticipation of the collection of special assessments. Such bonds may be in sufficient amount to pay that portion of the estimated cost of the improvement or service for which the assessments are levied. In the issuance and sale of such bonds the municipality shall be governed by all restrictions and limitations with respect to the issuance and sale of other bonds, and the assessments as paid shall be applied to the liquidation of such bonds. Municipal corporations may borrow money and issue notes, due and payable not later than two years from the date of issue, in anticipation of the levy of special assessments or of the issuance of bonds as provided in this section. The notes shall not exceed in amount that portion of the estimated cost of the improvement or service for which the assessment is levied. The proceeds of bonds issued in anticipation of the collection of assessments and all of the assessments collected for the improvement shall be applied to the payment of the notes and interest thereon until both are fully paid; and thereafter said assessments shall be applied to the payment of said bonds and interest thereon. Council ordinances and proceedings relating to the issuance of such bonds or notes shall not require publication."

It is the obvious purpose of this section to limit the amount of the bond issue to the actual cost of the improvement. In order to effectuate this purpose provision is made for temporary financing by the issuance of notes in anticipation of the *levy* of the assessments. The inference is plain that bonds cannot now be issued in anticipation of the levy but only in anticipation of the collection of special assessments.

One of the evils which the legislature sought to remedy is disclosed in this instance. The largest annual assessment was paid in in cash subsequent to the determination of the amount of the bond issue and the advertising of the same for sale. Consequently, the issue is excessive in an amount in excess of \$1,100.00.

I am therefore of the opinion that the bonds issued in pursuance of the ordinance passed September 7, 1926, are not legal and valid and you are advised to reject the same.

Respectfully,
EDWARD C. TURNER,
Attorney General.

186.

APPROVAL, BONDS OF WARSAW VILLAGE SCHOOL DISTRICT,
COSHOCOTON COUNTY, OHIO—\$50,000.00.

COLUMBUS, OHIO, March 14, 1927.

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

187.

APPROVAL, FINAL RESOLUTION, ROAD IMPROVEMENT, SECTION
B-2, I. C. H. No. 91, CUYAHOGA COUNTY

COLUMBUS, OHIO, March 15, 1927.

HON. GEORGE F. SCHLESINGER, *Director, Department of Highway and Public Works,
Columbus, Ohio.*