OPINIONS

2379.

APPROVAL, BONDS OF VILLAGE OF UPPER ARLINGTON, FRANKLIN COUNTY, \$101,400.00.

COLUMBUS, OHIO, April 13, 1925.

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

2380.

APPROVAL, FINAL RESOLUTIONS, ROAD IMPROVEMENTS IN FRANK-LIN AND BROWN COUNTIES.

COLUMBUS, OHIO, April 14, 1925.

Department of Highways and Public Works, Division of Highways, Columbus, Ohio.

2381.

DISAPPROVAL, BONDS OF CITY OF LOGAN, HOCKING COUNTY, \$13,900.00.

Columbus, Ohio, April 14, 1925.

Re: Bonds of City of Logan, Hocking County, \$13,900.00.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio. GENTLEMEN:--Upon examination of the transcript submitted for the foregoing

issue of bonds I find that I cannot approve the same for the following reasons:
1. Three transcripts are submitted covering issues of bonds in the amounts of \$2,700.00, \$3,000.00 and \$8,200.00. The bond ordinances provide for issues under

the provisions of section 3939, General Code, and the bonds are advertised and sold under said section.

As a matter of fact, the greater part of the issue in each case represents the property owners' share of the cost of the improvement. As this part of the cost would necessarily be provided for by an issue under the provisions of section 3914, General Code, in anticipation of the collection of the special assessments, it is in violation of the provisions of section 4226 G. C. to provide in a lump sum for the property owners' portion and the city's portion.

2. The bonds are made to mature annually on April 1st of each year, beginning with the year 1926, and ending with the year 1935. As the levy to meet bonds issued under section 3939 G. C. is collected one-half in December and one-half in June of the following year, the total amount necessary to meet the serial annual bonds will not be collected in time to meet the maturities on April 1st of each year.

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ATTORNEY-GENERAL.

You are therefore advised that these bonds have not been issued and sold in accordance with statutory provision, and that you should not accept said bonds.

Respectfully,

C. C. CRABBE,

Attorney General.

2382.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND THE PAUL L. GILMORE COMPANY, OF COLUMBUS, OHIO, FOR CONSTRUCTION AND COMPLETION OF THE ELECTRICAL CONTRACT FOR THE PRESIDENT'S RESIDENCE, OHIO STATE UNIVERSITY, AT COST OF \$1,452.00—SURETY BOND EXECUTED BY THE FIDELITY AND CASU-ALTY COMPANY OF NEW YORK.

COLUMBUS, OHIO, April 14, 1925.

HON. L. A. BOULAY, Director, Department of Highways and Public Works, Columbus, Ohio.

DEAR SIR:---You have submitted for my approval a contract between the State of Ohio, acting by the Department of Highways and Public Works, and the Paul L. Gilmore Company, of Columbus, Ohio. This contract covers the construction and completion of the electrical contract for the President's residence, Ohio State University, and calls for an expenditure of \$1,452.00.

You have submitted the certificate of the director of finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. There has further been submitted a contract bond upon which The Fidelity and Casualty Company of New York appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the workmen's compensation have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully, C. C. CRABBE, Attorney General.

2383.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND BOYA-JOHN AND BARR, OF COLUMBUS, OHIO, FOR CONSTRUCTION AND COMPLETION OF THE PRESIDENT'S RESIDENCE, OHIO STATE UNIVERSITY AT COST OF \$49,400.00-SURETY BOND EXECUTED BY THE GLOBE INDEMNITY COMPANY.

COLUMBUS, OHIO, April 14, 1925.

HON. L. A. BOULAY, Director, Department of Highways and Public Works, Columbus, Ohio.

DEAR SIR:-You have submitted for my approval a contract between the State of Ohio, acting by the Department of Highways and Public Works, and Boya-