

OPINIONS

OF THE

ATTORNEY GENERAL

OF

OHIO

FOR THE

**PERIOD FROM JANUARY 1, 1944
TO JANUARY 8, 1945**

PAGES 1-988

INDEX 749-988

OPINIONS 6583-7368

THE GREENFIELD PRtg. & PUB. CO.
GREENFIELD, OHIO

1944

Bound at the State Bindery

ATTORNEYS GENERAL OF OHIO

HENRY STANBERY.....	1846 - 1851
JOSEPH McCORMICK.....	1851 - 1852
GEORGE E. PUGH.....	1852 - 1854
GEORGE W. McCOOK.....	1854 - 1856
FRANCIS D. KIMBALL.....	1856 - 1857
C. P. WOLCOTT.....	1857 - 1861
JAMES MURRAY.....	1861 - 1863
LYMAN R. CRITCHFIELD.....	1863 - 1865
WILLIAM P. RICHARDSON.....	1865 -
CHAUNCEY N. OLDS.....	1865 - 1866
WILLIAM H. WEST.....	1866 - 1870
FRANCIS B. POND.....	1870 - 1874
JOHN LITTLE.....	1874 - 1878
ISAIAH PILLARS.....	1878 - 1880
GEORGE K. NASH.....	1880 - 1883
D. A. HOLLINGSWORTH.....	1883 - 1884
JAMES LAWRENCE.....	1884 - 1886
JACOB KOHLER.....	1886 - 1888
DAVID K. WATSON.....	1888 - 1892
JOHN K. RICHARDS.....	1892 - 1896
F. S. MONNETT.....	1896 - 1900
J. M. SHEETS.....	1900 - 1904
WADE H. ELLIS.....	1904 - 1908
U. G. DENMAN.....	1908 - 1911
TIMOTHY S. HOGAN.....	1911 - 1915
EDWARD C. TURNER.....	1915 - 1917
JOSEPH McGHEE.....	1917 - 1919
JOHN G. PRICE.....	1919 - 1923
C. C. CRABBE.....	1923 - 1927
EDWARD C. TURNER.....	1927 - 1929
GILBERT BETTMAN.....	1929 - 1933
JOHN W. BRICKER.....	1933 - 1937
HERBERT S. DUFFY.....	1937 - 1939
THOMAS J. HERBERT.....	1939 - 1945

THE STAFF OF THE OFFICE OF THE ATTORNEY GENERAL

1944

Thomas J. Herbert.....	Attorney General
E. G. Schuessler.....	First Assistant Attorney General
Perry L. Graham.....	Chief Counsel
William T. Burgess.....	Assistant Attorney General
Tina G. Buzney.....	" " "
Carl H. Clark.....	" " "
Sidney Cohen.....	<i>Appointed April 1, 1944</i> " " "
R. DeWitt Colmery.....	" " "
Albertus B. Conn.....	" " "
Charles Crabbe.....	<i>Appointed March 27, 1944</i> " " "
	<i>Resigned December 9, 1944</i>
Richard C. Gerken.....	" " "
Edward P. Gibson.....	<i>Appointed January 14, 1944</i> " " "
Robert E. Hall.....	" " "
Oris E. Hamilton.....	<i>Appointed May 1, 1944</i> " " "
Harry R. Illman.....	<i>Resigned June 15, 1944</i> " " "
Allyn D. Kendls.....	" " "
John E. Miller.....	<i>Resigned January 31, 1944</i> " " "
Robert J. Odell.....	" " "
Charles F. Ohl.....	" " "
Frederick L. Orum.....	<i>Appointed August 15, 1944</i> " " "
Benjamin M. Patterson.....	" " "
Maurice L. Schellenger.....	" " "
George W. Sepessy.....	" " "
W. Lee Shield, Jr.....	<i>*Resigned April 30, 1944</i> " " "
David M. Sprigus.....	" " "
Edward A. Stendel.....	" " "
Daronne R. Tate.....	" " "
Janette P. Vogelgesang.....	" " "
John P. Walsh.....	" " "
Gilbert Weil.....	<i>*Resigned March 31, 1944</i> " " "
Edgar L. Weinland.....	" " "
Aubrey A. Wendt.....	" " "
Charles G. Williams.....	" " "
Alvy Witt.....	" " "
John M. Woy.....	" " "
C. G. L. Yearick.....	" " "
George T. Zachritz, Jr.....	<i>Resigned June 30, 1944</i> " " "
Clemens R. Frank.....	Special Counsel
Kenneth L. Sater.....	Special Counsel
Donald C. Van Buren.....	Special Counsel
Edward A. Schott.....	Special Counsel
	Cincinnati District
Percy R. Taylor.....	Special Counsel
	Toledo District

*Entered Armed Forces of United States

INDEX

1944

OHIO STATE Associations Boards Bureaus Colleges Commissions Departments Elective Officers Institutions Penal Institutions Public Welfare Retirement Systems	}	SEE STATE
---	---	-----------

ABANDONMENT —

1. Minor child—In need of poor relief at public expense—Does not have legal settlement in county—Primary duty of county, as distinguished from county relief authority, to furnish such relief—Cost may be recovered—Sections 3482, 3483, 3484, 3484-1, 3484-2 G. C.
2. Where wife and minor children abandoned—County of legal settlement—Thereupon or within twelve months such children adjudicated dependent children—Continuously receive relief at county expense—Undivorced father or mother of such children can not obtain new legal settlement in any other county of state through provisions of section 3477 G. C.
3. Illegitimate children—Where mother having legal settlement in one county of state, gives birth to illegitimate children in another county, such children derivatively acquire legal settlement of mother in such other county..... 608

ABSENCE

Armed or auxiliary services United States—World War II—Teacher—Returned honorably discharged—Desired to resume teaching position—Board of education—Good and just cause to terminate contract of teacher employed to teach during absence of soldier who would have performed duties had he not been absent in war service—Sections 4842-10, 4842-12 G. C. 456

1. Armed Forces, United States—Member board of elections—Entitled to receive compensation for that office while in service.

	<i>Page</i>
ABSENCE — Concluded	
2. Deputy appointed by county officer cannot receive compensation while absent from duties by reason of such service.....	294
1. County auditor—Absent—Deputy auditor authorized to serve on or sit as member of county board of revision.	
2. County commissioners, board of—Duly elected president—Only commissioner authorized to serve or act on county board of revision—Section 5580 G. C.....	276
1. Retirement System, Public Employes—Member—On or before June 30, 1938—Relinquished membership by withdrawal of accumulated contributions—To be entitled to all rights upon superannuation retirement, i. e., annuity, pension and prior service, employe may within five years return and pay to employes savings fund accumulated contributions as they were at time of separation plus interest from date of withdrawal to date of re-deposit.	
2. Employe, member of system after June 30, 1938—Withdrawal—Relinquishment of membership—Status of rights upon return to system—Prior service—Sections 486-57, 486-60 G. C.	530
Village council—Co-extensive with township:	
1. Not required to establish office of justice of peace or office of constable or to regulate disposition of fees, compensation, clerks or other officers and employes—Section 3512 G. C.	
2. Justice of peace and constable—Duly elected and qualified in municipality—Co-extensive with township—Duly constituted officers—Such status not changed by failure of council of municipality to enact ordinance providing officers, regulation of fees, compensation, clerks and other officers and employes.	
3. Where duly elected and qualified constable in such township in active military service—Wholly absent from township—Village council without power to declare office vacant.....	285
ABSENT WAR VOTERS BALLOTS —	
1. Amended Senate Bill 284, 95 General Assembly—Application—May lawfully be delivered to clerk of board of elections of county where voter has voting residence—Person other than applicant to vote may apply for such ballot—Pursuant to either paragraph a, section 1 of act or by a relative, authority paragraph b, section 1 of act.	
2. Application form prescribed in paragraph b, section 1 of act—Is for use of relatives of persons entitled to cast absent war voter ballots—Obtained from clerk, board of elections by any person authorized by relative specified in said act.....	348
ACT OF LEGISLATURE —	
Canal property owned by state—Parties desiring to cross canal property by means of bridges, structures or other facilities must have lawful authority to do so—By special act of Legislature or by lease—Section 13965 G. C.....	489

	<i>Page</i>
ACCEPTANCE —	
Moral obligation—Municipality—Gifts—Claim—Legal basis—Contract—Acceptance—Opinions Attorney General, 1939, Volume III, page 1966.....	101
ACCOUNTING RECORD —	
Improvements, cost—Installed by tenants on property leased under short term leases—When carried on accounting records of tenant—Deferred items.	
Designated “leaseholds” or “leasehold improvements”—To be amortized over duration of lease—Such items “prepaid items”—Section 5327 G. C.....	4
ADMINISTRATIVE EXPENSE —	
Juvenile court or juvenile department of probate court—Board of county commissioners—Duty to appropriate sufficient moneys for payment of administrative expenses—May include reasonable expenses of judge and probation officers in attendance at conferences where juvenile and welfare problems are discussed—Necessity for such attendance must be determined—Section 1639-57 G. C.....	373
ADOPTION —	
1. Child under two years of age—Mother may place such child in permanent custody of any association or institution certified as qualified for care and placement of children—May by written agreement authorize such association or institution to consent to adoption of such child—Mother not required to obtain consent of division of social administration of department of public welfare or commitment of juvenile court—Sections 1352-1, 1352-12, 1352-13 G. C.	
2. Status where no certified or written statements of qualification issued—Child may be placed temporarily with persons related by blood or marriage or in legally licensed boarding home—Free foster home—Legal Adoption.	
3. “Person”—Word construed to have meaning ordinarily given, to wit, “human being”—Section 10512-11, paragraph i, G. C.	108
ADVERTISEMENT —	
Muskingum Watershed Conservancy District—Cannot spend conservancy district recreational funds to advertise and to entertain persons invited by district officials to inspect works of district and its recreational facilities.....	603
Publication of advertisements, notices and proclamations—Section 6251-1 G. C. prescribes rates of compensation for required publications by courts of record other than probate court—Such section does not have application to publications of county, township, school district or other officials not officers or employees of a court of record other than probate court.....	215

AGENT —

Page

- County commissioners, board of—Contract—Fire insurance—
Agent of insurance company, who at same time held municipal
office—County may not recover premiums paid from insurance
company or agents after performance of contracts—Section
12911 G. C. as to criminal penalty notwithstanding..... 36

AGREEMENT — SEE CONTRACT —

AGRICULTURAL SOCIETY — COUNTY —

1. Board of county commissioners can purchase real estate where-
on duly organized county agricultural society can hold its fair
—Section 9887 G. C.
2. Board of county commissioners can accept deed to property
for use of county agricultural society—Granting clause—“To
the said grantees T. G. M., M. C. M. and K. P. as the board
of county commissioners of Harrison County, Ohio, and their
successors in office, and assigns, for public purposes forever”
—Qualifying language in indenture “further providing that the
real estate herein transferred shall be kept and retained as a
whole by a public agency for public purposes in perpetuity”
is a nullity, of no effect—No provision for reversion, forfeiture
or re-entry made..... 653

Members may voluntarily dissolve same—General Corporation Act
—Compliance—Dissolution of corporations—No special provi-
sion in General Code—Section 9880 et seq., G. C..... 238

1. Owns real estate used as site to hold annual fairs or exhibits
—If site greater in size than requirements for necessary uses
or not suitable in formation or character, society may sell and
convey a portion without consent of county commissioners to
such sale—If county may have contributed part or all of cost
or original purchase of such real estate, no change in status.
2. If property sold, proceeds of sale may be retained by society—
No obligation to pay any portion of funds into county treasury. 689

AGRICULTURAL SOCIETY, INDEPENDENT —

1. County commissioners, board of—Cannot grant funds to in-
dependent agricultural societies under section 9887 G. C. to
erect, repair or improve buildings on land where society holds
its fair.
2. Board cannot grant funds to independent agricultural so-
ciety, section 9894 G. C. for “encouraging such independent
agricultural society” unless society has complete control and
management of real estate and buildings and other structures
whereon and wherein its fairs are held..... 588

AID — DEPENDENT CHILDREN —

Aid for dependent children—Child entitled to aid and received aid
from county—Moved to another county for period less than

AID — DEPENDENT CHILDREN — Concluded **Page**
 one year, then moved into third county—Obligation of county of original residence to furnish aid continued for twelve months after child removed from county—Obligation to administer aid at the end of twelve months falls upon county in which child then resided—Section 1359-31 et seq., G. C..... 546

AID —

1. Relief Commission, County Soldiers'—Established to render financial aid under certain circumstances to indigent or needy ex-service men and women or their dependents—Cannot be construed to include assisting such persons in matters pertaining to return to civilian status or aid in enforcement of rights growing out of military service.
2. Not authorized to employ persons and pay salary out of Soldiers' Relief Fund—County commissioners—Cannot appropriate funds to employ such persons to aid returning veterans—Exception, financial help to those entitled to assistance..... 475

AKRON —

Canal property owned by state—Parties desiring to cross canal property by means of bridges, structures or other facilities must have lawful authority to do so—By special act of Legislature or by lease—Section 13965 G. C..... 489

ALTERATION —

1. Railroad crossings—Section 8846 G. C. and its related sections govern construction and repair of public railroad crossings—Exception—Any modification by section 6956 G. C.
2. Improvement, public railroad crossings—Where original construction materially changed—Such action will constitute an "alteration" in legal contemplation—Governed by section 8868 G. C. and its related sections—Exception—Any modification by section 6956 G. C..... 704

AMERICAN LEGION POST —

Moral obligation—Municipality—Gift—Claim—Legal basis—Contract—Acceptance—Opinions Attorney General, 1939, Volume III, page 1966..... 101

AMERICAN RED CROSS —

Gift—By hospital service corporation to hospital for building fund or to Community Chest, American Red Cross or similar organization—Superintendent of Insurance—No legal ground to object—Proviso, unless such gift is in so large an amount as to endanger financial stability of such hospital service corporation. 467

ANIMALS —

Foxes—Neither county commissioners nor township trustees have any legal authority to appropriate money to pay bounties for killing of foxes—Regardless of damage inflicted on wild game or domestic animals and poultry..... 715

ANNEXED TERRITORY —

Page

1. Municipality—Where council passed ordinance to annex contiguous territory and no electors resided in territory to be annexed, section 3561-1 G. C. as to vote of electors in territory has no application—County commissioners, upon filing municipality's petition for annexation, may proceed to hearing and action on petition—Section 3558 et seq. G. C.
2. Municipality—Filed petition with county commissioners to annex contiguous territory—Resident electors—Filed with township trustees, where territory located, petition to incorporate village which would include such territory—Petition first filed will have precedence—Proceedings under petition last filed will be stayed—Section 3526 et seq., G. C. 138

ANNUITY —

- Retirement allowance, maximum—Public school employes retirement system—Computation—Section 7896-103 G. C.—To determine allowance to which entitled, had retirement been deferred to age of sixty, assume member continued employment and paid contributions to fund—Basis, computation he was receiving at time of proposed disability retirement. 31
1. Retirement System, Public Employes—Member—On or before June 30, 1938—Relinquished membership by withdrawal of accumulated contributions—To be entitled to all rights upon superannuation retirement, i. e., annuity, pension and prior service, employe may within five years return and pay to employes savings fund accumulated contributions as they were at time of separation plus interest from date of withdrawal to date of re-deposit.
 2. Employe, member of system after June 30, 1938—Withdrawal—Relinquishment of membership—Status of rights upon return to system—Prior service—Sections 486-57, 486-60 G. C. 530

APARTMENT — DWELLING —

- Zoning ordinance—Established area called dwelling-house district—Single-family dwellings—Family—"Any number of, individuals living together as single housekeeping unit and doing their cooking on the premises"—Accessory use—"Dwelling or apartment occupied as private residence"—"One or more rooms may be rented or table-board furnished"—Juvenile court—Not a violation of section 1639-22 G. C. to place four or fewer children for care in private home, single residence. 377

APPLICATION —

1. Absent war voter ballots—Amended Senate Bill 284, 95 General Assembly—Application—May lawfully be delivered to clerk of board of elections of county where voter has voting residence—Person other than applicant to vote may apply for such ballot—Pursuant to either paragraph a, section 1 of act or by a relative, authority paragraph b, section 1 of act.
2. Application form prescribed in paragraph b, section 1 of act—

APPLICATION — Concluded	Page
Is for use of relatives of persons entitled to cast absent war voter ballots—Obtained from clerk, board of elections by any person authorized by relative specified in said act.....	348

APPOINTMENT —	Page
1. Fire department of city—Person who received provisional appointment and served—Full time regular members of such fire department—Subject to obligations and entitled to benefits of firemen's relief and pension fund—Sections 486-14, 4609, 4600 et seq., G. C.	
2. Appointed to position in city fire department—Served under non-compliance with provisions of sections 486-13, 486-14 G. C.—Not entitled to benefit of provisions of firemen's relief and pension fund—Section 4600 et seq., G. C.....	675
Township trustees—Section 3327 G. C.—Where determination made that number of constables to be elected biennially shall be increased over number previously authorized—Trustees without authority to name appointee to serve in interim until successor has been duly elected at next biennial election.....	580

APPORTIONMENT —	
1. Library, Law, Association, County—Section 3056 G. C.—Provision for appointment by county auditor of amount of fines and forfeited monies to be paid to County Law Library Association—Apportionment to several municipal police or mayor's courts—Limitation, \$7,500.00—No specific limitation as to amount apportioned to any one of such courts—Limitation, \$3,000.00 refers to maximum amount any one court shall be required to pay in any one calendar year.	
2. Trustees of Law Library Association— Required to make annual refund to treasurers of political subdivisions from which balance received—Not less than 90% of any unencumbered balance remaining from preceding year—County auditor shall certify amount of balance to trustees of association—Section 3058 G. C.	
3. Apportionment of refund based on amount actually paid in cash by each political subdivision not upon apportionment made by county auditor.	
4. Computation of refund—Receipts and expenditures—Disposition of unpaid balance.	
5. Trustees of Law Library Association—Right to enforce payment due from subdivision to County Law Library Association—No other officer has any such right or duty—Section 3056 G. C.....	658

APPROPRIATION ACT —	
Residence on federal-owned territory—Under the law, standing alone, does not constitute grounds to deny the right to vote—Persons residing on such territory entitled to vote, if otherwise qualified—Territory acquired under authority of "Urgent De-	

APPROPRIATION ACT — Concluded	Page
ficiency Appropriation Act, 1941," Public Law Numbered 9-77th Congress, the "Additional Urgent Deficiency Appropriation Act, 1941," "Public Law Numbered 73-77th Congress and Public Law Numbered 849-76th Congress," as amended, popularly known as "Lanham Act.".....	594
 APPROPRIATION —	
1. Assessment—Railroads and public utilities—Fund arising pursuant to section 606 G. C., prior to its amendment, Amended Substitute Senate Bill 174, 95 General Assembly, not affected by said amendment—Continues as "public utilities commission fund."	
2. Status—Balance in original fund, 1942—Credit to be applied.	
3. Credit under section 606 G. C.—Applied to reduce assessment against railroads and public utilities in any year—Determination—Amount remaining unexpended and unencumbered in public utilities commission fund at close of next preceding year.	
4. Biennial appropriation made by legislature—No bearing on determination of credit to be applied by auditor of state to levy assessments under section 606 G. C.	
5. Assessments under section 606 G. C., August 1 each year, considered as providing funds for year then current for maintaining and administering public utilities commission.	
6. Assessments certified to treasurer of state for collection, if not collected within thirty days shall be certified back to auditor of state—Section 20 G. C.—Auditor required, section 268 G. C. to certify such claims to attorney general.....	444
1. Bond of prosecuting attorney—Compliance with section 2911 G. C., even though it be in an amount equal to or in excess of his annual salary is not sufficient compliance with section 3004 G. C.	
2. To be entitled to draw on an appropriation pursuant to section 3004 G. C., prosecuting attorney must give separate bond in an amount not less than the amount of his official salary.....	708
Foxes—Neither county commissioners nor township trustees have any legal authority to appropriate money to pay bounties for killing of foxes—Regardless of damage inflicted on wild game or domestic animals and poultry.....	715
Juvenile court or juvenile department of probate court—Board of county commissioners—Duty to appropriate sufficient moneys for payment of administrative expenses—May include reasonable expenses of judge and probation officers in attendance at conferences where juvenile and welfare problems are discussed—Necessity for such attendance must be determined—Section 1639-57 G. C.....	873

ARMED FORCES UNITED STATES — ARMED SERVICES Page
 UNITED STATES — Concluded

- 1. Absent war voter ballots—Amended Senate Bill 284, 95 General Assembly—Application—May lawfully be delivered to clerk of board of elections of county where voter has voting residence—Person other than applicant to vote may apply for such ballot—Pursuant to either paragraph a, section 1 of act or by a relative, authority paragraph b, section 1 of act.
- 2. Application form prescribed in paragraph b, section 1 of act—Is for use of relatives of persons entitled to cast absent war voter ballots—Obtained from clerk, board of elections by any person authorized by relative specified in said act..... 348

- 1. Prosecuting attorney—Person elected to office while serving in armed forces of United States—In foreign country—May take oath of office while stationed in such foreign country.
- 2. Oath of office—May be administered by any commissioned officer of armed forces of United States—Section 14862 G. C.
- 3. Person heretofore elected prosecuting attorney who served and was subsequently reelected may file bond and oath of office indorsed thereon, prior to first Monday of January next following such election..... 622

Village council—Co-extensive with township:

- 1. Not required to establish office of justice of peace or office of constable or to regulate disposition of fees, compensation, clerks or other officers and employes—Section 3512 G. C.
- 2. Justice of peace and constable—Duly elected and qualified in municipality—Co-extensive with township—Duly constituted officers—Such status not changed by failure of council of municipality to enact ordinance providing officers, regulation of fees, compensation, clerks and other officers and employes.
- 3. Where duly elected and qualified constable in such township in active military service—Wholly absent from township—Village council without power to declare office vacant..... 285

Armed or auxiliary services United States—World War II—Teacher—Returned honorably discharged—Desired to resume teaching position—Board of Education—Good and just cause to terminate contract of teacher employed to teach during absence of soldier who would have performed duties had he not been absent in war service—Sections 4842-10, 4842-12 G. C. 456

State employe left state employment to enter such services—Upon return to position held immediately prior to entry into armed services, such employe entitled to temporary salary increase for years 1943, 1944—House Bill 227, 95 General Assembly—Increase computed on salary received at time employe left state employ to enter armed services..... 397

ARMY UNITED STATES —

Page

County engineer—Declaration of candidacy for office—Accompanying petition presented by or on behalf of person in army of United States—May not legally be rejected for filing merely because order, Secretary of War, prohibits person in Army United States from becoming candidate for public office..... 41

Soldier—Dismissed from military service by discharge certificate—United States Army regulations—"Blue discharge"—Such soldier within purview of section 2930 et seq., G. C.—If otherwise eligible, entitled to relief at hands of Soldiers' Relief Commission 684

ARREST —

Damage done to detention room in city building by juvenile delinquent—Ward of county juvenile court—Detained by city police department—County not responsible for such damage..... 542

Peace officer—At time arrest made for violation of motor vehicle or traffic laws, misdemeanor, not on duty for exclusive or main purpose of enforcing such laws—Motor vehicle at time of making arrest not marked, section 12616-1 G. C.—Officer not wearing distinctive uniform—Section 12616-3 G. C.—Such officer may testify in prosecution of person arrested..... 257

ARTICLES OF INCORPORATION —

1. Banking Act—Purpose clause, articles of incorporation of corporation—Purposes limited to lending of money on mortgaged security and corporation attempts to enter in business of accepting deposits of money from public generally and issues investment certificates, debentures or notes, evidence of such deposits as a business, such act of corporation is ultra vires.
2. Corporation—Organized under General Corporation Act—May not enter business of accepting moneys from stockholders and the public and issue certificates or other evidences of indebtedness payable on demand or at time specified in certificate without compliance with Banking Act—Section 710-1 et seq., G. C..... 615

ARTICLES — PLEDGES —

1. Pawnbrokers Act—Articles offered to licensed pawnbroker for pledge by same person at different times—Separate and distinct transactions—Interest charged—Storage fees—Loan—Articles pledged collectively—Not separate loans—Single loan—Section 6339-3 G. C.
2. Bond—In absence of negligence, pawnbroker not liable for loss of pledged articles—Burglary, theft or other cause—Pawnbroker not insurer of articles left for pawn—Section 6339 G. C..... 61

ASSESSMENT —

1. Forfeiture—County auditor required to pay over to county treasurer proceeds from sale of forfeited lands after deduc-

ASSESSMENT — Concluded	<i>Page</i>
tion of costs pertaining to forfeiture and sale of forfeited lands —Exception—Those paid under section 5704-3 G. C.	
2. Where proceeds greater than aggregate amount due subdivisions for taxes, assessments, interest and penalties against said land, county treasurer required to retain excess in treasury for proper owner of forfeited land—Section 5771 G. C.....	471
1. Railroads and public utilities—Fund arising pursuant to section 606 G. C., prior to its amendment, Amended Substitute Senate Bill 174, 95 General Assembly, not affected by said amendment— Continues as “public utilities commission fund.”	
2. Status—Balance in original fund, 1942—Credit to be applied.	
3. Credit under section 606 G. C.—Applied to reduce assessments against railroads and public utilities in any year—Determination—Amount remaining unexpended and unencumbered in public utilities commission fund at close of next preceding year.	
4. Biennial appropriation made by legislature—No bearing on determination of credit to be applied by auditor of state to levy assessments under section 606 G. C.	
5. Assessments under section 606 G. C., August 1 each year, considered as providing funds for year then current for maintaining and administering public utilities commission.	
6. Assessments certified to treasurer of state for collection, if not collected within thirty days shall be certified back to auditor of state—Section 20 G. C.—Auditor required, section 268 G. C. to certify such claims to attorney general.....	444

ATTENDANCE —

Juvenile court or juvenile department of probate court—Board of county commissioners—Duty to appropriate sufficient moneys for payment of administrative expenses—May include reasonable expenses of judge and probation officers in attendance at conferences where juvenile and welfare problems are discussed—Necessity for such attendance must be determined—Section 1639-57 G. C.....	373
---	-----

ATTENDANCE — CONVENTION —

1. Firemen, schools of instruction designed to promote efficiency —Phrase used in section 4390 G. C. includes regularly established institutions of learning, institutions conducting conferences or convention of an educational nature in art or science of fire fighting—Instruction should be to promote efficiency of firemen.
2. Attendance—Officers or other designated members of fire department at conference or convention—Legislative authority of municipality or township—Power to authorize attendance—School—Greater efficiency of fire department.

- ATTENDANCE — CONVENTION — Concluded Page
3. Council—Authority for attendance—Specific grant—General ordinance—Terms and conditions established for Director of Public Safety to authorize attendance..... 667
- AUTHORITY —
1. Bond premium—County hospital trustees—No authority to pay out of public funds premium on bond given to secure faithful performance of duties by any employes of board.
 2. Bond—Superintendent—County hospital—May be paid for out of public funds—Sections 3137, 9573-1 G. C..... 280
- Canal property owned by state—Parties desiring to cross canal property by means of bridges, structures or other facilities must have lawful authority to do so—By special act of Legislature or by lease—Section 13965 G. C.489
1. Commission “for the purpose of acquiring new sites for the state school for the blind and the state school for the deaf, and the construction of new buildings for such schools”—Has full control of grounds purchased until completion of such project—May take necessary steps for proper maintenance and care of grounds—Amended Senate Bill 27, 95 General Asembly.
 2. If commission determines grounds, or portion thereof will remain unused for a time, it may lease same and fix terms and conditions of leasing—Director of Public Works authorized to execute such lease—Section 154-40, paragraph 9 G. C. 625
1. Fire protection by use of men and equipment of municipal fire department to a state hospital located outside boundaries of such municipality—Municipality without legal authority to enter into contract with state for such fire protection—Section 3298-60 G. C.
 2. No officer of state having custody, management or supervision of a state hospital located contiguous or near to boundaries of municipality has legal power to contract for service of fire department to protect hospital or inmates from fire..... 552
1. Firemen, schools of instruction designed to promote efficiency —Phrase used in section 4390 G. C. includes regularly established institutions of learning, institutions conducting conferences or conventions of an educational nature in art or science of fire fighting—Instruction should be to promote efficiency of firemen.
 2. Attendance—Officers or other designated members of fire department at conference or convention—Legislative authority of municipality or township—Power to authorize attendance—School—Greater efficiency of fire department.

AUTHORITY — Continued	Page
3. Council—Authority for attendance—Specific grant—General ordinance—Terms and conditions established for Director of Public Safety to authorize attendance.....	667
Health, board of—General health district—Regulations—By provisions of section 1261-30 G. C., penalties prescribed by section 4414 G. C. made applicable to such regulations—No authority to prescribe penalties—Board may in its orders or regulations refer to provisions of section 4414 G. C.....	583
Juvenile court—Authority to expend public funds to publish and distribute pamphlets—Sections 1683-12 to 1683-31—1639-1 to 1639-61 G. C.....	244
1. Library, Law, Association, County—Section 3056 G. C.—Provision for apportionment by county auditor of amount of fines and forfeited monies to be paid to County Law Library Association—Apportionment several municipal police or mayor's courts—Limitation, \$7,500.00—No specific limitation as to amount apportioned to any one of such courts—Limitation, \$3,000.00 refers to maximum amount any one court shall be required to pay in any one calendar year.	
2. Trustees of Law Library Association—Required to make annual refund to treasurers of political subdivisions from which balance received—Not less than 90% of any unencumbered balance remaining from preceding year—County auditor shall certify amount of balance to trustees of association—Section 3058 G. C.	
3. Apportionment of refund based on amount actually paid in cash by each political subdivision not upon apportionment made by county auditor.	
4. Computation of refund—Receipts and expenditures—Disposition of unpaid balance.	
5. Trustees of Law Library Association—Right to enforce payment due from subdivision to County Law Library Association—No other officer has any such right or duty—Section 3056 G. C.....	658
1. Relief of poor—State function—Authority for levying taxes or expending public funds by local authorities—Must be found in general laws enacted by General Assembly.	
2. Municipal corporation—Without authority to provide relief to persons for whom county is made responsible—Section 3476 G. C.	
3. County and city may contract that county's poor shall be received and cared for in city infirmary—Section 2419-1 G. C.	
4. City which assumes care of poor for whom county is by law responsible has no recourse against county for expense in absence of contract for care.....	480

AUTHORITY — Continued

Page

Road machinery or automobiles or other conveyances purchased under authority section 7200 G. C., or furniture or equipment purchased for use of various county offices—County commissioners—Without authority to lease to private persons—Opinions Attorney General 1935 page 1300, No. 4767, overruled in part..... 45

Township trustees—Section 3327 G. C.—Where determination made that number of constables to be elected biennially shall be increased over number previously authorized—Trustees without authority to name appointee to serve in interim until successor has been duly elected at next biennial election..... 580

AUTOMOBILE — SEE MOTOR VEHICLE —

AUTOMOBILE DEALER'S AND SALESMAN'S LICENSING ACT —

No inhibition against one who has motor vehicle dealer's license from obtaining motor vehicle salesman's license, providing he is otherwise qualified..... 721

AUXILIARY SERVICES UNITED STATES —

Armed or auxiliary services United States—World War II—Teacher—Returned honorably discharged—Desired to resume teaching position—Board of education—Good and just cause to terminate contract of teacher employed to teach during absence of soldier who would have performed duties had he not been absent in war service—Sections 4842-10, 4842-12 G. C. 456

BALLOT —

1. Absent war voter ballots—Amended Senate Bill 284, 95 General Assembly—Application—May lawfully be delivered to clerk of board of elections of county where voter has voting residence—Person other than applicant to vote may apply for such ballot—Pursuant to either paragraph a, section 1 of act or by a relative, authority paragraph b, section 1 of act.

2. Application form prescribed in paragraph b, section 1 of act—Is for use of relatives of persons entitled to cast absent war voter ballots—Obtained from clerk, board of elections by any person authorized by relative specified in said act..... 348

1. County commissioner not a candidate for re-election—Deceased after July 20, 1944—Successor for remainder of term shall be elected at November election—Section 2397 G. C.

2. No provision of law to authorize nomination of person for election to office of county commissioner to serve unexpired term of commissioner who deceased after July 20, 1944.

BALLOT — Continued

3. Board of elections—Duty to provide ballot to voters to write in name of choice for election to office of county commissioner—Vacancy—Unexpired term of deceased county commissioner—Board not authorized to place any names of persons to be voted for upon ballot..... 537

Election, primary—Held May 9, 1944—Where person nominated as candidate for election to county office, November 7, 1944, general election, dies after ballots printed, mandatory duty of board of elections to cause strips of paper bearing name of person certified to fill vacancy, to be printed and pasted on ballots to cover name of deceased candidate—County central committee of political party which made nomination shall certify to county board of elections name of person selected to fill vacancy—Person certified must furnish written acceptance of nomination. 504

Recount of votes—Section 4785-162 et seq., G. C.—Petitioner entitled to refund of deposit made for each precinct where error established sufficient to change results by at least two per cent of total vote cast for office—True whether or not change in relative position of candidates for office effected..... 401

Residence on federal-owned territory—Under the law, standing alone, does not constitute grounds to deny the right to vote—Persons residing on such territory entitled to vote, if otherwise qualified—Territory acquired under authority of "Urgent Deficiency Appropriation Act, 1941," Public Law Numbered 9-77th Congress, the "Additional Urgent Deficiency Appropriation Act, 1941," Public Law Numbered 73-77th Congress, and Public Law Numbered 849-76th Congress, as amended, popularly known as "Lanham Act."..... 594

BANK —

1. Bank or building and loan association—Where mortgagee under mortgage in default—Proceeds to procure purchaser for described property in mortgage—On behalf of mortgagor—Has no interest in such property—Not the owner of an interest in real estate—Not within exception contained in section 6373-25; sub-paragraph a G. C.

2. State bank or building and loan association—Mortgagee under mortgage in default—No legal capacity to act as broker to solicit purchaser for such property—May not obtain license as real estate broker to engage in such transactions—Sections 6373-25 to 6373-51 G. C..... 389

BANKING ACT, OHIO —

Page

Federal Banking Act—Persons firms or corporations not licensed to engage in banking business may not engage in business of selling and issuing drafts or money orders..... 322

1. Purpose clause, articles of incorporation of corporation—Purposes limited to lending of money on mortgaged security and corporation attempts to enter in business of accepting deposits of money from public generally and issues investment certificates, debentures or notes, evidence of such deposits as a business, such act of corporation is ultra vires.
2. Corporation—Organized under general Corporation Act—May not enter business of accepting moneys from stockholders and the public and issue certificates or other evidences of indebtedness payable on demand or at time specified in certificate without compliance with Banking Act—Section 719-1 et seq., G. C. 615

BANKRUPTCY —

1. License—Operator or chauffeur—Motor vehicle—Section 6296-7, paragraph f G. C.—Provisions applicable to judgments rendered prior to effective date of law.
2. Unsatisfied live judgment—One not dormant or unenforcible and remains unpaid.
3. Registrar of Motor Vehicles—Duty to determine and ascertain if applicant for motor vehicle license meets necessary requirements—Drivers' License Law—Information may be obtained from trial court through form of license application.
4. Bankruptcy—Judgment—"Live judgment"—"Unsatisfied live judgment"—Section 6296-7 G. C.
5. Judgment—Effect of Amended Drivers' License Law—Financial responsibility law—Driving rights—Revocation—Section 6296-7 G. C.
6. License—Operator—Chauffeur—Issued on annual basis—Defendant who has outstanding unsatisfied live judgment against him must file proper proof of responsibility or make other necessary showing for like period before entitled to receive license—Section 6296-15 G. C..... 633

BENEFICIARY —

1. Contract—Made by village with several adjoining townships to furnish fire protection—Section 3298-60 G. C.—Member of village fire department if injured, or his beneficiaries if he is killed, in course of employment, has right to benefits and allowances provided by Workmen's Compensation Law—In addition thereto rights and benefits of firemen's indemnity fund—Section 4647-1 et seq., G. C .

BENEFICIARY — Concluded	<i>Page</i>
2. Contract may lawfully provide that adjoining townships where fire protection given shall reimburse village in proportions as agreed upon—Damage to any village fire equipment incurred in performance of service outside limits of village.....	11

Vacation—Lawful salary ordinance—If city employe earned right to vacation with pay but died before receiving benefit, payment of vacation allowance may not be made to employe's estate or beneficiary subsequent to his death.....	575
---	-----

BLIND —

1. Commission "for the purpose of acquiring new sites for the state school for the blind and the state school for the deaf, and the construction of new buildings for such schools"—Has full control of grounds purchased until completion of such project—May take necessary steps for proper maintenance and care of grounds—Amended Senate Bill 27, 95 General Assembly.	
2. If commission determines grounds, or portion thereof will remain unused for a time, it may lease same and fix terms and conditions of leasing—Director of Public Works authorized to execute such lease—Section 154-40, paragraph 9 G. C.....	625

"BLUE DISCHARGE" —

Soldier—Dismissed from military service by discharge certificate —United States Army regulations—"Blue discharge"—Such soldier within purview of section 2930 et seq., G. C.—If otherwise eligible, entitled to relief at hands of Soldiers' Relief Commission.	684
--	-----

BOARD OF EDUCATION — SEE EDUCATION —

BOND —

1. Bond premium—County hospital trustees—No authority to pay out of public funds premium on bond given to secure faithful performance of duties by any employes of board.	
2. Bond—Superintendent—County hospital—May be paid for out of public funds—Sections 3137, 9573-1 G. C.....	280
1. Bond of prosecuting attorney—Compliance with section 2911 G. C., even though it be in an amount equal to or in excess of his annual salary is not sufficient compliance with section 3004 G. C.	

BOND — Concluded	Page
2. To be entitled to draw on an appropriation pursuant to section 3004 G. C., prosecuting attorney must give separate bond in an amount not less than the amount of his official salary.....	708
1. Pawnbrokers Act—Articles offered to licensed pawnbroker for pledge by same person at different times—Separate and distinct transactions—Interest charged—Storage fees—Loan—Articles pledged collectively—Not separate loans—Single loan—Section 6339-3 G. C.	
2. Bond—In absence of negligence, pawnbroker not liable for loss of pledged articles—Burglary, theft or other cause—Pawnbroker not insurer of articles left for pawn—Section 6339 G. C.	61
1. Prosecuting attorney—Person elected to office while serving in armed forces of United States—In foreign country—May take oath of office while stationed in such foreign country.	
2. Oath of office—May be administered by any commissioned officer of armed forces of United States—Section 14862 G. C.	
3. Person heretofore elected prosecuting attorney who served and was subsequently reelected may file bond and oath of office indorsed thereon, prior to first Monday of January next following such election.....	622
 BOND ISSUE —	
1. To construct and equip vocational school building—Approved by electors of school district.	
2. Notes—Short time—May only be issued in anticipation of issuance of bonds—If issued and sold, Uniform Bond Act contemplates bonds shall be issued and sold and notes paid from proceeds of bond sale and any money remaining from sale of notes—Section 2293-1 et seq., G. C.	
3. Sale of notes issued by board of education, Uniform Bond Act—Governed by sections 2293-27, 2293-28, 2293-29, 2293-29b, 2295-14 G. C.....	462
Tax levied by county commissioners—Section 6927 G. C.—Last five years fifteen mill tax limitation was in effect—Purpose to pay township's portion of cost of permanent road improvement—Constructed by commissioners under section 6907 et seq., G. C.—Anticipation of collection—County bonds issued under section 6929 G. C. and Uniform Bond Law—Such tax may not be considered as a levy for township current expenses or debt charges to compute minimum two-third average levy to which township may be entitled—Section 5625-23, paragraph d, G. C.....	124

BONDS — TAX —

Page

1. Budget law—Section 5625-1 et seq., G. C.—School districts and other political subdivisions shall keep within respective incomes during ensuing fiscal year—No taxing authority shall incur indebtedness in excess of estimated revenue—Budget commission—Official certificates—Estimated resources.
2. Tax bonds, delinquent—May not be issued by taxing authority of subdivision to fund deficit created prior fiscal year in violation of limitation and restrictions on indebtedness—Section 2293-43 G. C. 25

BOUNTY —

- Foxes—Neither county commissioners nor township trustees have any legal authority to appropriate money to pay bounties for killing of foxes—Regardless of damage inflicted on wild game or domestic animals and poultry. 715

BOY —

1. Female under age of twenty-one years—May be employed not more than twenty-four hours in any one week in irregular service under conditions listed in section 13993-3 G. C.
2. Employment of females under age of twenty-one years in occupations listed in section 12993 G. C.—Limitations under section 12996 G. C. suspended for period Amended Substitute Senate Bill 126 is effective.
3. Period of suspension—Females between ages sixteen and eighteen years, holders of age and schooling certificates, may be employed in occupations listed in section 12993 G. C., free from restrictions found in section 12996 G. C.
4. No minor under age of sixteen years may be employed in any theatre except on stage when not otherwise prohibited by law. 314

BRIDGE —

- Canal property owned by state—Parties desiring to cross canal property by means of bridges, structures or other facilities must have lawful authority to do so—By special act of Legislature or by lease—Section 13965 G. C. 489

BROKER — REAL ESTATE —

1. Bank or building and loan association—Where mortgagee under mortgage in default—Proceeds to procure purchaser for described property in mortgage—On behalf of mortgagor—Has no interest in such property—Not the owner of an interest in real estate—Not within exception contained in section 6373-25, sub-paragraph a G. C.

BROKER — REAL ESTATE — Concluded

Page

2. State bank or building and loan association—Mortgagee under mortgage in default—No legal capacity to act as broker to solicit purchaser for such property—May not obtain license as real estate broker to engage in such transactions—Sections 6373-25 to 6373-51 G. C..... 389

BUDGET LAW —

1. Section 5625-1 et seq., G. C.—School districts and other political subdivisions shall keep within respective incomes during ensuing fiscal year—No taxing authority shall incur indebtedness in excess of estimated revenue—Budget commission—Official certificates—Estimated resources.
2. Tax bonds, delinquent—May not be issued by taxing authority of subdivision to fund deficit created prior fiscal year in violation of limitation and restrictions on indebtedness—Section 2293-43 G. C..... 25

BUDGET — TOWNSHIP —

1. Township clerk—Township has annual budget in excess of \$5,000.00—Entitled to salary stipulated by section 3308 G. C. for service during portion of year served—Basis \$350.00 per year—Additional compensation—2% excess of expenditures of township during period of incumbency over sum \$5,000.00 provided total compensation shall not exceed \$600.00.
2. Vacancy—Township clerk—Township has annual budget in excess of \$5,000.00—Successor to clerk may receive in addition to stipulated salary \$350.00 per annum, 2% total township expenditures during encumbency in excess of \$5,000.00—Proviso, total compensation shall not exceed \$600.00 in any one calendar year..... 17

BUILDING —

1. Commission "for the purpose of acquiring new sites for the state school for the blind and the state school for the deaf, and the construction of new buildings for such schools"—Has full control of grounds purchased until completion of such project—May take necessary steps for proper maintenance and care of grounds—Amended Senate Bill 27, 95 General Assembly.
2. If commission determines grounds, or portion thereof will remain unused for a time, it may lease same and fix terms and conditions of leasing—Director of Public Works authorized to execute such lease—Section 154-40, paragraph 9 G. C..... 625
1. County commissioners, board of—Cannot grant funds to independent agricultural societies under section 9887 G. C. to

BUILDING — Concluded	Page
erect, repair or improve buildings on land where society holds its fair.	
2. Board cannot grant funds to independent agricultural society, section 9894 G. C. for "encouraging such independent agricultural society" unless society has complete control and management of real estate and buildings and other structures whereon and wherein its fairs are held.....	588
 Damage done to detention room in city building by juvenile delinquent—Ward of county juvenile court—Detained by city police department—County not responsible for such damage.	 542
 Moneys distributed to municipalities under sections 6309-2, 5537, 5541-8 G. C. may not be used to finance cost of a building, notwithstanding use of said building is for sole purpose of housing street repair and construction equipment.....	 121

BUILDING FUND —

Gift—By hospital service corporation to hospital for building fund or to Community Chest, American Red Cross or similar organization—Superintendent of Insurance—No legal ground to object—Proviso, unless such gift is in so large an amount as to endanger financial stability of such hospital service corporation.	467
---	-----

BUILDING AND LOAN ASSOCIATION —

1. Bank or building and loan association—Where mortgagee under mortgage in default—Proceeds to procure purchaser for described property in mortgage—On behalf of mortgagor—Has no interest in such property—Not the owner of an interest in real estate—Not within exception contained in section 6373-25, sub-paragraph a G. C.	
2. State bank or building and loan association—Mortgagee under mortgage in default—No legal capacity to act as broker to solicit purchaser for such property—May not obtain license as real estate broker to engage in such transactions—Sections 6373-25 to 6373-51 G. C.....	389

BUS —

Bus transportation—How near a bus transporting pupils may pass residence or private driveway of pupil—Local board of education, or county board when concerned, has discretionary power for such determination—When transportation provided, board in making decision must employ a rule of reason commensurate with circumstances—Section 4855 G. C.....	745
---	-----

CAMPAIGN FUND —

Page

Employees in classified civil service—May voluntarily contribute either to political organizations or a campaign fund of candidate running for political office without violating any provisions of civil service laws—Sections 486-1 to 486-31 G. C..... 649

CANAL PROPERTY —

Canal property owned by state—Parties desiring to cross canal property by means of bridges, structures or other facilities must have lawful authority to do so—By special act of Legislature or by lease—Section 13965 G. C..... 489

CANDIDATE —

Campaign fund—Employees in classified civil service—May voluntarily contribute either to political organizations or a campaign fund of candidate running for political office without violating any provisions of civil service laws—Sections 486-1 to 486-31 G. C..... 649

County engineer—Declaration of candidacy for office—Accompanying petition presented by or on behalf of person in army of United States—May not legally be rejected for filing merely because order, Secretary of War, prohibits person in Army United States from becoming candidate for public office..... 41

Election, primary—Held May 9, 1944—Where person nominated as candidate for election to county office, November 7, 1944, general election, dies after ballots printed, mandatory duty of board of elections to cause strips of paper bearing name of person certified to fill vacancy, to be printed and pasted on ballots to cover name of deceased candidate—County central committee of political party which made nomination shall certify to county board of elections name of person selected to fill vacancy—Person certified must furnish written acceptance of nomination..... 504

Petition, nominating—Under present statutes—Such petition of independent candidate not invalid by reason of fact it does not contain names and addresses of five persons to constitute committee to fill vacancies in case of death or withdrawal of candidate as required under former section 5000 G. C..... 419

CEMETERY —

Village owning cemetery not connected with township or other cemetery association—May levy tax on property of such village for cemetery purposes—Where proposal submitted to vote of electors—Must be at November general election—Section 5625-17 G. C.—Special or primary election—Any time in year 1944—Amended Senate Bill 69, 95 General Assembly..... 117

CERTIFICATE —

Page

1. Banking Act—Purpose clause, articles of incorporation of corporation—Purposes limited to lending of money on mortgaged security and corporation attempts to enter in business of accepting deposits of money from public generally and issues investment certificates, debentures or notes, evidence of such deposits as a business, such act of corporation is ultra vires.
2. Corporation—Organized under General Corporation Act—May not enter business of accepting moneys for stockholders and the public and issue certificates or other evidences of indebtedness payable on demand or at time specified in certificate without compliance with Banking Act—Section 710-1 et seq., G. C. 615

CERTIFICATE OF SERVICE —

- Soldier, sailor or marine—Military forces of United States—Service—Received either an honorable discharge or “certificate of service” to show completion of required period of active service or that he is honorably relieved from active Federal service and is transferred to enlisted Reserve Corps, eligible for assistance providing for soldiers’ relief—Section 2930 et seq., G. C.—Opinion 2422, Opinions Attorney General, 1940, Volume 1, page 595, modified..... 306

CHATTEL MORTGAGE —

1. Index—Mortgage—Real and personal property—When presented for recording, mortgage should be indexed in chattel mortgage index specifically provided for by section 8563 G. C.—No further index for filed chattel mortgages required.
2. Chattel mortgage record—Book provided by county to record mortgage—Real and personal property.
3. Fees—Recorder authorized to charge for services not specifically provided for in such sums as are allowed by law for like services—Sections 8563, 8572 G. C.
4. Sworn statement, section 8546 G. C., incorporated in mortgage, real and personal property—Recorder required to record mortgage in its entirety—Sworn statement must also be recorded in chattel mortgage record—No authority for omission from either record..... 514

CHAUFFEUR — OPERATOR —

1. License—Operator or chauffeur—Motor vehicle—Section 6296-7, paragraph f G. C.—Provisions applicable to judgments rendered prior to effective date of law.
2. Unsatisfied live judgment—One not dormant or unenforceable and remains unpaid.

CHAUFFEUR — OPERATOR — Concluded

Page

3. Registrar of Motor Vehicles—Duty to determine and ascertain if applicant for motor vehicle license meets necessary requirements—Drivers' License Law—Information may be obtained from trial court through form of license application.
4. Bankruptcy—Judgment—"Live judgment"—"Unsatisfied live judgment"—Section 6296-7 G. C.
5. Judgment—Effect of Amended Drivers' License Law—Financial responsibility law—Driving rights—Revocation—Section 6296-7 G. C.
6. License—Operator—Chauffeur—Issued on annual basis—Defendant who has outstanding unsatisfied live judgment against him must file proper proof of responsibility or make other necessary showing for like period before entitled to receive license—Section 6296-15 G. C. 633

CHILD CARE —

Zoning ordinance—Established area called dwelling-house district—Single-family dwellings—Family—"Any number of individuals living together as single housekeeping unit and doing their cooking on the premises"—Accessory use—"Dwelling or apartment occupied as private residence"—"One or more rooms may be rented or table-board furnished"—Juvenile court—Not a violation of section 1639-22 G. C. to place four or fewer children for care in private home, single residence..... 377

CHILD —

1. Child under two years of age—Mother may place such child in permanent custody of any association or institution certified as qualified for care and placement of children—May by written agreement authorize such association or institution to consent to adoption of such child—Mother not required to obtain consent of division of social administration of department of public welfare or commitment of juvenile court—Sections 1352-1, 1352-12, 1352-13 G. C.
 2. Status where no certified or written statements of qualification issued—Child may be placed temporarily with persons related by blood or marriage or in legally licensed boarding home—Free foster home—Legal adoption.
 3. "Person"—Word construed to have meaning ordinarily given, to wit, "human being"—Section 10512-11, paragraph i, G. C. 108
1. Criminal statute—Penalty for violation—Sentence to imprisonment "not less than ten days nor more than one year" or "not to exceed one year," though subject to reversal for indefiniteness, is not void—Duty of authorities, in institution where person sentenced is committed, to retain custody of prisoner for one year unless prisoner sooner released by order of court of competent jurisdiction.

CHILD — Concluded

Page

2. Where female over age of eighteen years is found guilty, on seven separate counts by juvenile court, of contributing to delinquency of children and is sentenced to Ohio Reformatory for Women, pursuant to section 1639-48 G. C., terms of sentences "not to exceed one year," not specified to run concurrently, duty of reformatory officers to hold prisoners for full period of seven years unless court having jurisdiction, by order, released the prisoner from custody.

3. Increased sentences for second and third offenders in certain misdemeanor cases—Section 13457-1 G. C.—Provisions apply to commitments made to Ohio Reformatory for Women pursuant to section 1639-48 G. C. 355

Juvenile Court — Child, abandoned, neglected or dependent—Committed to permanent care of county or district children's home or accredited institution or agency, or state department of public welfare or where parent or guardian voluntarily surrendered child to institution or agency—Upon application and after notice and hearing and for good cause shown, Juvenile Court may terminate custody at any time before child reaches age of twenty-one years—Section 3093 G. C. 146

1. Minor child—In need of poor relief at public expense—Does not have legal settlement in county—Primary duty of county, as distinguished from county relief authority, to furnish such relief—Cost may be recovered—Sections 3482, 3483, 3484, 3484-1, 3484-2 G. C.

2. Where wife and minor children abandoned—County of legal settlement—Thereupon or within twelve months such children adjudicated dependent children—Continuously receive relief at county expense—Undivorced father or mother of such children can not obtain new legal settlement in any other county of state through provisions of section 3477 G. C.

3. Illegitimate children—Where mother having legal settlement in one county of state, gives birth to illegitimate children in another county, such children derivatively acquire legal settlement of mother in such other county 608

CHILDREN — DEPENDENT —

Aid for dependent children—Child entitled to aid and received aid from county—Moved to another county for period less than one year, then moved into third county—Obligation of county of original residence to furnish aid continued for twelve months after child removed from county—Obligation to administer aid at the end of twelve months falls upon county in which child then resided—Section 1359-31 et seq., G. C. 546

CIGARETTES —

Page

1. Ohio company—Manufactures and sells packaged cigarettes to buyers other than retail dealers—Not required to be licensed as “wholesale dealer” as term defined in section 5894-5 G. C.
2. No provision in law to require company manufacturing packaged cigarettes to pay so-called manufacturer’s tax or license to engage in that particular type of business..... 185

CITY — SEE MUNICIPALITY —

CIVIL SERVICE —

Armed Services of United States—State employe left state employment to enter such services—Upon return to position held immediately prior to entry into armed services, such employe entitled to temporary salary increase for years 1943, 1944—House Bill 227, 95 General Assembly—Increase computed on salary received at time employe left state employ to enter armed services. 397

Campaign fund—Employes in classified civil service—May voluntarily contribute either to political organizations or a campaign fund of candidate running for political office without violating any provisions of civil service laws—Sections 486-1 to 486-31 G. C..... 649

1. Civil service regulations—Persons who have been drawn from classified service and employed by board of education for pupil-personnel work and are later granted teachers’ certificates as pupil-personnel workers, section 4857-1 G. C. may be changed from employe status under classified service and appointed to same duties under status as teachers.
2. Employes so appointed as teachers come under provisions of continuing contract law—Proviso, they have qualification of service as teachers as prescribed in section 4842-8 G. C.—Service as classified civil service employes will not be counted for credit to reach such qualification..... 363

Classified civil service, state of Ohio—Persons employed by Director of Health—Paid by Department of Health with state funds originating in Federal grant under Title VI, Social Security Act—Assigned to work in local health districts—Within classified civil service of state. 736

1. Mine Inspector, Second Class Deputy—Recommended by Chief, Division of Mines—Promotion to First Class Deputy Mine In-

CIVIL SERVICE — Concluded Page
 spector—Examination—Upon passing, classification, certification to civil service commission, should be paid salary, \$3600.00 per annum.

2. If not so paid, entitled to be paid difference between what he actually received and what he would have received at rate, \$3600.00 per annum..... 57

CIVILIAN —

1. United State Army—Civilian employes—Operation of motor vehicles owned by United States government—Highways of state on official business—To operate such vehicles, not required to obtain motor vehicle driver's license under Ohio "driver's license law"—Section 6296-1 et seq., G. C.
2. When such motor vehicles not owned by United States—Operated by civilian employes of army—Used on official business in course of employment—Driver's license required. 524

CIVILIAN STATUS —

1. Relief Commission, County Soldiers'—Established to render financial aid under certain circumstances to indigent or needy ex-service men and women or their dependents—Cannot be construed to include assisting such persons in matters pertaining to return to civilian status or aid in enforcement of rights growing out of military service.
2. Not authorized to employ persons and pay salary out of Soldiers' Relief Fund—County commissioners—Cannot appropriate funds to employ such persons to aid returning veterans—Exception, financial help to those entitled to assistance. 475

CLAIM —

Claims or demands against purchasers of real estate in Ohio—Tax foreclosure and forfeiture sales—Any irregularity, informality or omission relative to foreclosure or forfeiture—Section 5762-1 G. C. operates as statute of limitations—From effective date of General Code of Ohio, February 15, 1910..... 493

Moral obligation—Municipality—Gift—Claim—Legal basis—Contract—Acceptance—Opinions Attorney General, 1939, Volume III, page 1966..... 101

CLAIMS AND RECORDS, SOLDIERS' DIVISION OF —

Soldier—Dismissed from military service by discharge certificate—United States Army regulations—"Blue discharge"—Such soldier within purview of section 2930 et seq., G. C.—If otherwise eligible, entitled to relief at hands of Soldiers' Relief Commission. 684

	<i>Page</i>
CLASSIFICATION — CIVIL SERVICE — SEE — CIVIL SERVICE —	
ICE —	57
CLASSIFIED SERVICE — SEE — CIVIL SERVICE —	649
CLEMENCY —	
Sentence—County jail—By magistrate for definite term—Conviction—Misdemeanor—Person sentenced, after commencing to serve sentence, may be granted clemency only by governor.....	1
CLERICAL WORK —	
Jurors, commissioner of—Not entitled to receive additional compensation by reason of performing diverse clerical duties incident to drawing and impanelling of jurors.....	568
CLERK, TOWNSHIP — SEE TOWNSHIP —	
COMMISSIONED OFFICER —	
1. Prosecuting attorney—Person elected to office while serving in armed forces of United States—In foreign country—May take oath of office while stationed in such foreign country.	
2. Oath of office—May be administered by any commissioned officer of armed forces of United States—Section 14862 G. C.	
3. Person heretofore elected prosecuting attorney who served and was subsequently reelected may file bond and oath of office indorsed thereon, prior to first Monday of January next following such election.....	622
COMMISSIONER OF JURORS —	
Jurors, commissioner of—Not entitled to receive additional compensation by reason of performing diverse clerical duties incident to drawing and impanelling of jurors.....	568
COMMODITY —	
Tax, excise—Where municipal ordinance imposes such tax on all consumers—Commodities or services such as natural gas, electrical energy, local telephone service and water consumed or used in municipality—Board of education purchasing and using such commodities or service within municipality liable for payment of tax—In absence of any exemption provision in ordinance.	425
COMMON PLEAS JUDGE — SEE COURT —	

COMMUNITY CHEST —

Gift—By hospital service corporation to hospital for building fund or to Community Chest, American Red Cross or similar organization—Superintendent of Insurance—No legal ground to object—Proviso, unless such gift is in so large an amount as to endanger financial stability of such hospital service corporation.	467
---	-----

COMPATIBLE EMPLOYMENT —

One person employed as teacher and as janitor in school building —Compensated for each employment—No impropriety.....	274
---	-----

COMPENSATION —

1. Armed Forces, United States—Member board of elections—Entitled to receive compensation for that office while in service.	
2. Deputy appointed by county officer cannot receive compensation while absent from duties by reason of such service.....	294

1. Township park—Established by vote of electors of township, including those who resided in municipality lying within township—Subsequent incorporation into village of remaining portion of such township will have no effect on board of park commissioners appointed to establish and manage such park—Board has power to levy taxes on all property in such township—Sections 3423, 3415 et seq., G. C.	
2. All area of township incorporated into two municipalities—Does not affect existence or official organization of township—Taxes levied or to be levied for township purposes will be collected and paid into township treasury as provided by law.	
3. Village—Incorporated—First election of officers held—Village council may proceed to fix compensation of officers—Within limitation of section 4219 G. C.—May fix compensation, members of council—Action will not violate prohibition of section 4219 G. C. against increase of salary of officer during his term.	
4. Discussion, right of municipal council to hold meetings outside of corporate boundaries.....	406
1. Township clerk—Township has annual budget in excess of \$5,000.00—Entitled to salary stipulated by section 3308 G. C. for service during portion of year served—Basis \$350.00 per year—Additional compensation—2% excess of expenditures of township during period of incumbency over sum \$5,000.00 provided total compensation shall not exceed \$600.00.	

	Page
COMPENSATION — Concluded	
2. Vacancy—Township clerk—Township has annual budget in excess of \$5,000.00—Successor to clerk may receive in addition to stipulated salary \$350.00 per annum, 2% total township expenditures during incumbency in excess of \$5,000.00—Proviso, total compensation shall not exceed \$600.00 in any one calendar year.....	17
COMPUTATION—RETIREMENT FUND —	
Retirement allowance, maximum—Public school employes retirement system— Computation — Section 7896-103 G. C. — To determine allowance to which entitled, had retirement been deferred to age of sixty, assume member continued employment and paid contributions to fund—Basis, computation he was receiving at time of proposed disability retirement.....	31
“CONCEALED DAMAGE” —	
1. Liquor Control, Department of—Damage to merchandise purchased, usually termed “concealed damage”—Unknown at time of delivery—Discovery—Department may not recoup loss or damage from any person without evidence showing person sought to be charged was responsible by reason of breach of contract or wrongful act.	
2. Losses so discovered—May be absorbed by Department of Liquor Control—Proviso, cannot be established losses occasioned by fault of some person, firm or corporation.	436
CONCURRENT SENTENCE —	
1. Criminal statute—Penalty for violation—Sentence to imprisonment “not less than ten days nor more than one year” or “not to exceed one year,” though subject to reversal for indefiniteness, is not void—Duty of authorities, in institution where person sentenced is committed, to retain custody of prisoner for one year unless prisoner sooner released by order of court of competent jurisdiction.	
2. Where female over age of eighteen years is found guilty, on seven separate counts by juvenile court, of contributing to delinquency of children and is sentenced to Ohio Reformatory for Women, pursuant to section 1639-48 G. C., terms of sentences “not to exceed one year,” not specified to run concurrently, duty of reformatory officers to hold prisoners for full period of seven years unless court having jurisdiction, by order, released the prisoner from custody.	
3. Increased sentences for second and third offenders in certain misdemeanor cases—Section 13457-1 G. C.—Provisions apply to commitments made to Ohio Reformatory for Women pursuant to Section 1639-48 G. C.....	355

CONFERENCE —

Page

1. Meetings—Department of Public Welfare—Authorized to call meetings for designated purposes, sections 1356, 1357 G. C.—Expenses of invitees authorized to be paid from funds appropriated to departments from which invitees called.

2. No provision of General Code to authorize Department of Public Welfare to call or issue invitations to annual meetings of state and national organizations—No authority for counties to pay expenses of those who attend such meetings..... 262

CONGRESS —

Residence on federal-owned territory—Under the law, standing alone, does not constitute grounds to deny the right to vote —Persons residing on such territory entitled to vote, if otherwise qualified—Territory acquired under authority of “Urgent Deficiency Appropriation Act, 1941,” Public Law Numbered 9-77th Congress, the “Additional Urgent Deficiency Appropriation Act, 1941,” Public Law Numbered 73-77th Congress and Public Law Numbered 849-76th Congress, as amended, popularly known as “Lanham Act.”..... 594

CONNEAUT —

1. Municipal court—Legislative enactment—Judge at time of election or appointment shall reside in city or township where court established—Judge subject to same disabilities and causes for removal as common pleas court judge—Where later, territory of township outside city incorporated into village—Where municipal judge, at time of election and subsequently, resided in township thus incorporated, he does not lose residence and is not disqualified or subject to removal.

2. Conneaut, Ashtabula County—Jurisdiction of municipal court—County-wide power to inquire into felonies—Offices, justice of peace and constable abolished—Effect of subsequent incorporation of township as a village—Sections 1579-1177 and 1579-1231 G. C..... 227

CONSERVANCY DISTRICT, MUSKINGUM WATERSHED —

Muskingum Watershed Conservancy District—Cannot spend conservancy district recreational funds to advertise and to entertain persons invited by district officials to inspect works of district and its recreational facilities..... 603

CONSTRUCTION EQUIPMENT —

Building—Moneys distributed to municipalities under sections 6309-2, 5537, 5541-8 G. C. may not be used to finance cost of a building, notwithstanding use of said building is for sole purpose of housing street repair and construction equipment.... 121

	<i>Page</i>
CONSTRUCTION — REPAIR —	
1. Railroad crossings—Section 8846 G. C. and its related sections govern construction and repair of public railroad crossings—Exception—Any modification by section 6956 G. C.	
2. Improvement, public railroad crossings—Where original construction materially changed—Such action will constitute an “alteration” in legal contemplation—Governed by section 8868 G. C. and its related sections—Exception—Any modification by section 6956 G. C.....	704
 CONTRACTS, CONTINUING — TEACHERS — SEE	
EDUCATION, SUBDIVISIONS, CONTRACT — TEACHERS —	
 CONTRACT —	
County commissioners, board of—Contract—Fire insurance—Agent of insurance company, who at same time held municipal office—County may not recover premiums paid from insurance company or agents after performance of contracts—Section 12911 G. C. as to criminal penalty notwithstanding.	36
1. Fire protection by use of men and equipment of municipal fire department to a state hospital located outside boundaries of such municipality—Municipality without legal authority to enter into contract with state for such fire protection—Section 3298-60 G. C.	
2. No officer of state having custody, management or supervision of a state hospital located contiguous or near to boundaries of municipality has legal power to contract for service of fire department to protect hospital or inmates from fire.....	552
Fire protection—School district—May not by itself or by uniting with political subdivision engage in fire protection—May not levy tax for such purpose.....	105
Fire protection—Township trustees—No authority to contract with municipality for such municipality to furnish fire protection exclusively to public school buildings within township.....	53
Hospital service corporation—Subscriber to service plan contract—Elected to enter non-participating, non-profit hospital in Ohio—Entitled to receive same benefits under service contract as those given by participating hospital—Provision in contract for different benefits for subscriber who elects to enter non-participating hospital than for those who enter participating hospitals is invalid and in conflict with section 669-4 G. C.....	698

CONTRACT — Continued

- | | |
|--|-------------|
| | <i>Page</i> |
| 1. Liquor Control, Department of—Damage to merchandise purchased, usually termed “concealed damage”—Unknown at time of delivery—Discovery—Department may not recoup loss or damage from any person without evidence showing person sought to be charged was responsible by reason of breach of contract or wrongful act. | |
| 2. Losses so discovered—May be absorbed by Department of Liquor Control—Proviso, cannot be established losses occasioned by fault of some person, firm or corporation..... | 436 |

- | | |
|---|----|
| 1. Made by village with several adjoining townships to furnish fire protection—Section 3298-60 G. C.—Member of village fire department if injured, or his beneficiaries if he is killed, in course of employment, has right to benefits and allowances provided by Workmen’s Compensation Law—In addition thereto rights and benefits of firemen’s indemnity fund—Section 4647-1 et seq., G. C. | |
| 2. Contract may lawfully provide that adjoining townships where fire protection given shall reimburse village in proportions as agreed upon—Damage to any village fire equipment incurred in performance of service outside limits of village..... | 11 |

Moral obligation—Municipality—Gift—Claim—Legal basis—Contract—Acceptance—Opinions Attorney General, 1939, Volume III, page 1966..... 101

- | | |
|--|-----|
| 1. Relief of poor—State function—Authority for levying taxes or expending public funds by local authorities—Must be found in general laws enacted by General Assembly. | |
| 2. Municipal corporation—Without authority to provide relief to persons for whom county is made responsible—Section 3476 G. C. | |
| 3. County and city may contract that county’s poor shall be received and cared for in city’s infirmary—Section 2419-1 G. C. | |
| 4. City which assumes care of poor for whom county is by law responsible has no recourse against county for expense in absence of contract for care..... | 480 |

Specifications for public contract provided price shall be increased or decreased should there be corresponding increase or decrease after contract had been let, in event freight rates altered—Subsequently internal revenue code section 3475 was enacted—Transportation company required to collect from

	Page
CONTRACT — Continued	
customer, tax of three per cent of cost of transportation— Such additional tax not increase or decrease in public freight rates of company—Does not authorize increase or decrease in compensation payable under terms of contract	191
 CONTRIBUTION —	
Campaign fund—Employes in classified civil service—May volun- tarily contribute either to political organizations or a cam- paign fund of candidates running for political office without violating any provisions of civil service laws—Sections 486-1 to 486-31 G. C.	649
 CONVENTION — CONFERENCE —	
Juvenile court or juvenile department of probate court—Board of county commissioners—Duty to appropriate sufficient moneys for payment of administrative expenses—May include reason- able expenses of judge and probation officers in attendance at conferences where juvenile and welfare problems are dis- cussed—Necessity for such attendance must be determined— Section 1639-57 G. C.	373
 CONVENTION —	
1. Firemen, schools of instruction designed to promote efficiency —Phrase used in Section 4390 G. C. includes regularly estab- lished institutions of learning, institutions conducting con- ferences or convention of an educational nature in art or science of fire fighting—Instruction should be to promote efficiency of firemen.	
2. Attendance—Officers or other designated members of fire department at conference or convention—Legislative authority of municipality or township—Power to authorize attendance —School—Greater efficiency of fire department.	
3. Council—Authority for attendance—Specific grant—General ordinance—Terms and conditions established for Director of Public Safety to authorize attendance.	667
 CONVEYANCE —	
Road machinery or automobiles or other conveyances purchased under authority section 7200 G. C., or furniture or equip- ment purchased for use of various county offices—County commissioners—Without authority to lease to private per- sons—Opinions Attorney General 1935 page 1300, No. 4767, overruled in part.	45
 CORPORATION —	
1. Banking Act—Purpose clause, articles of incorporation of corporation—Purposes limited to lending of money on mort-	

CORPORATION — Concluded	<i>Page</i>
gaged security and corporation attempts to enter in business of accepting deposits of money from public generally and issues investment certificates, debentures or notes, evidence of such deposits as a business, such act of corporation is ultra vires.	
2. Corporation—Organized under General Corporation Act—May not enter business of accepting moneys from stockholders and the public and issue certificates or other evidences of indebtedness payable on demand or at time specified in certificate without compliance with Banking Act—Section 710-1 et seq., G. C.	615

CORPORATIONS — DISSOLUTION —

Agricultural Society, County—Members may voluntarily dissolve same—General Corporation Act—Compliance—Dissolution of corporations—No special provision in General Code—Section 9880 et seq., G. C.	238
--	-----

CORPORATION — FIRM — PERSON —

Banking Act, Ohio—Federal Banking Act—Persons, firms or corporations not licensed to engage in banking business may not engage in business of selling and issuing drafts or money orders.	322
---	-----

CORPORATION —

Tax—Telegraph company, doing business in Ohio after June 30—Subject to tax “in the nature of an excise tax, for the privilege of carrying on its intra-state business”—Tax computed upon amount of gross receipts received during preceding year ending June 30.	
Duty of Tax Commissioner to determine and compute such receipts and certify amount of gross receipts to Auditor of State— “Gross receipts tax”—Rate specified by statute—If corporation subsequently ceases to engage in business in Ohio it is not entitled to refund or remission of tax computed and assessed.	165

COSTS —

1. Forfeiture—County auditor required to pay over to county treasurer proceeds from sale of forfeited lands after deduction of costs pertaining to forfeiture and sale of forfeited lands—Exception—Those paid under section 5704-3 G. C.	
2. Where proceeds greater than aggregate amount due subdivisions for taxes, assessments, interest and penalties against said land, county treasurer required to retain excess in treasury for proper owner of forfeited land—Section 5771 G. C.	471

COST —

Page

- 1. Minor child—In need of poor relief at public expense—Does not have legal settlement in county—Primary duty of county, as distinguished from county relief authority, to furnish such relief—Cost may be recovered—Sections 3482, 3483, 3484, 3484-1, 3484-2 G. C.
- 2. Where wife and minor children abandoned—County of legal settlement—Thereupon or within twelve months such children adjudicated dependent children—Continuously receive relief at county expense—Undivorced father or mother of such children can not obtain new legal settlement in any other county or state through provisions of section 3477 G. C.
- 3. Illegitimate children—Where mother having legal settlement in one county of state, gives birth to illegitimate children in another county, such children derivatively acquire legal settlement of mother in such other county.....

608

COST — TOWNSHIP —

Tax levied by county commissioners—Section 6927 G. C.—Last five years fifteen mill tax limitation was in effect—Purpose to pay township's portion of cost of permanent road improvement—Constructed by commissioners under section 6907 et seq., G. C.—Anticipation of collection—County bonds issued under section 6929 G. C. and Uniform Bond Law—Such tax may not be considered as a levy for township current expenses or debt charges to compute minimum two-thirds average levy to which township may be entitled—Section 5625-23, paragraph d, G. C.....

124

COUNCIL —

- 1. Firemen, schools of instruction designed to promote efficiency —Phrase used in section 4390 G. C. includes regularly established institutions of learning, institutions conducting conferences or conventions of an educational nature in art or science of fire fighting—Instruction should be to promote efficiency of firemen.
- 2. Attendance—Officers or other designated members of fire department at conference or convention—Legislative authority of municipality or township—Power to authorize attendance—School—Greater efficiency of fire department.
- 3. Council—Authority for attendance—Specific grant—General ordinance—Terms and conditions established for Director of Public Safety to authorize attendance.....

667

- 1. Municipality—May not by ordinance or resolution of council require its water revenue fund to be charged annual sum of money, cost of general overhead service of general officers,

COUNCIL — Concluded Page
 i. e., law department, finance department, etc., or probable
 cost of rental of office space, heat, light, etc.—Section 3959
 G. C.

2. Municipality may pay out of waterworks' revenues into
 municipal treasury reasonable value of office space, heat and
 light, furnished to department by city—Part of necessary
 expense to conduct and manage waterworks—Sections 280,
 3959 G. C. 151

1. Municipality—Where council passed ordinance to annex con-
 tiguous territory and no electors resided in territory to be
 annexed, section 3561-1 G. C. as to vote of electors in terri-
 tory has no application—County commissioners, upon filing
 municipality's petition for annexation, may proceed to hear-
 ing and action on petition—Section 3558 et seq., G. C.

2. Municipality—Filed petition with county commissioners to
 annex contiguous territory—Resident electors—Filed with
 township trustees, where territory located, petition to in-
 corporate village which would include such territory—Petition
 first filed will have precedence—Proceedings under petition
 last filed will be stayed—Section 3526 et seq., G. C. 138

1. Township park—Established by vote of electors of township,
 including those who resided in municipality lying within town-
 ship—Subsequent incorporation into village of remaining por-
 tion of such township will have no effect on board of park
 commissioners appointed to establish and manage such park
 —Board has power to levy taxes on all property in such town-
 ship—Sections 3423, 3415 et seq., G. C.

2. All area of township incorporated into two municipalities—
 Does not affect existence or official organization of township
 —Taxes levied or to be levied for township purposes will be
 collected and paid into township treasury as provided by law.

3. Village—Incorporated—First election of officers held—Vil-
 lage council may proceed to fix compensation of officers—
 Within limitation of section 4219 G. C.—May fix compensa-
 tion, members of council—Action will not violate prohibition of
 section 4219 G. C. against increase of salary of officer during
 his term.

4. Discussion, right of municipal council to hold meetings out-
 side of corporate boundaries..... 406

COUNCIL, VILLAGE —

Village council—Co-extensive with township:

1. Not required to establish office of justice of peace or office of
 constable or to regulate disposition of fees, compensation,

COUNCIL, VILLAGE — Concluded Page
 clerks or other officers and employes—Section 3512 G. C.

2. Justice of peace and constable—Duly elected and qualified in municipality—Co-extensive with township—Duly constituted officers—Such status not changed by failure of council of municipality to enact ordinance providing officers, regulation of fees, compensation, clerks and other officers and employes.
3. Where duly elected and qualified constable in such township in active military service—Wholly absent from township—Village council without power to declare office vacant..... 285

COUNTY —

1. Absent war voter ballots—Amended Senate Bill 284, 95 General Assembly—Application—May lawfully be delivered to clerk of board of elections of county where voter has voting residence—Person other than applicant to vote may apply for such ballot—Pursuant to either paragraph a, section 1 of act or by a relative, authority paragraph b, section 1 of act.
2. Application form prescribed in paragraph b, section 1 of act—Is for use of relatives of persons entitled to cast absent war voter ballots—Obtained from clerk, board of elections by any person authorized by relative specified in said act..... 348

Aid for dependent children—Child entitled to aid and received aid from county—Moved to another county for period less than one year, then moved into third county—Obligation of county of original residence to furnish aid continued for twelve months after child removed from county—Obligation to administer aid at the end of twelve months falls upon county in which child then resided—Section 1359-31 et seq., G. C..... 546

COUNTY BOARD OF EDUCATION — SEE EDUCATION —

COUNTY —

Damage done to detention room in city building by juvenile delinquent—Ward of county juvenile court—Detained by city police department—County not responsible for such damage..... 542

1. Meetings—Department of Public Welfare—Authorized to call meetings for designated purposes, sections 1356, 1357 G. C.—Expenses of invitees authorized to be paid from funds appropriated to departments from which invitees called.
2. No provision of General Code to authorize Department of Public Welfare to call or issue invitations to annual meetings

COUNTY — Continued

	<i>Page</i>
of state and national organizations—No authority for counties to pay expenses of those who attend such meetings.....	262
1. Minor child—In need of poor relief at public expense—Does not have legal settlement in county—Primary duty of county, as distinguished from county relief authority, to furnish such relief—Cost may be recovered—Sections 3482, 3483, 3484, 3484-1, 3484-2 G. C.	
2. Where wife and minor children abandoned—County of legal settlement—Thereupon or within twelve months such children adjudicated dependent children—Continuously receive relief at county expense—Undivorced father or mother of such children can not obtain new legal settlement in any other county of state through provisions of section 3477 G. C.	
3. Illegitimate children—Where mother having legal settlement in one county of state, gives birth to illegitimate children in another county, such children derivatively acquire legal settlement of mother in such other county.....	608
1. Relief of poor—State function—Authority for levying taxes or expending public funds by local authorities—Must be found in general laws enacted by General Assembly.	
2. Municipal corporation—Without authority to provide relief to persons for whom county is made responsible—Section 3476 G. C.	
3. County and city may contract that county's poor shall be received and cared for in city infirmary—Section 2419-1 G. C.	
4. City which assumes care of poor for whom county is by law responsible has no recourse against county for expense in absence of contract for care.	480
1. Tax—Proceeds levied upon "gross receipts" and "gross earnings"—Public utilities—May be used only for purposes of "poor relief" when distributed to counties—May not be transferred to other funds—Amended H. B. 741, section 1, 117 O. L. 753 as amended by Am. S. B. 462, 117 O. L. 868— H. B. 172, 119 O. L. 59—H. B. 196, 95 General Assembly.	
2. Moneys distributed to counties from "county poor relief excise fund" in state treasury—May be used only for poor relief and county welfare purposes—When not presently needed for such purposes may not be transferred to general fund—Article XII, section 5, Ohio Constitution—Sections 5625-13, 5625-13a G. C.....	250

COUNTY AGRICULTURAL SOCIETY —

Page

1. Agricultural society, county—Board of county commissioners can purchase real estate whereon duly organized county agricultural society can hold its fair—Section 9887 G. C.
2. Board of county commissioners can accept deed to property for use of county agricultural society—Granting clause—“To the said grantees T. G. M., M. C. M. and K. R. as the board of county commissioners of Harrison County, Ohio, and their successors in office, and assigns, for public purposes forever” —Qualifying language in indenture “further providing that the real estate herein transferred shall be kept and retained as a whole by a public agency for public purposes in perpetuity” is a nullity, of no effect—No provision for reversion, forfeiture or re-entry made..... 653
1. Agricultural society, county—Owns real estate used as site to hold annual fairs or exhibits—If site greater in size than requirements for necessary uses or not suitable in formation or character, society may sell and convey a portion without consent of county commissioners to such sale—If county may have contributed part or all of cost of original purchase of such real estate, no change in status.
2. If property sold, proceeds of sale may be retained by society —No obligation to pay any portion of funds into county treasury. 689

AUDITOR COUNTY —

1. Absent—Deputy auditor authorized to serve on or sit as member of county board of revision.
 2. County commissioners, board of—Duly elected president—Only commissioner authorized to serve or act on county board of revision—Section 5580 G. C..... 276
- Delinquent lands—Omitted from foreclosure by action of board of revision, section 5718-1 G. C.—Common pleas court confirmed action and ordered such delinquent lands forfeited to state—County auditor may at any time thereafter, up to first day of July, next following, after published notice, proceed to sell such forfeited lands—Section 5751 G. C..... 342

DEPUTY AUDITOR, COUNTY —..... 276

AUDITOR, COUNTY

1. Forfeiture—County auditor required to pay over to county treasurer proceeds from sale of forfeited lands after deduction of costs pertaining to forfeiture and sale of forfeited lands—Exception—Those paid under section 5704-3 G. C.

COUNTY — Continued

AUDITOR, COUNTY — Concluded

	Page
2. Where proceeds greater than aggregate amount due subdivisions for taxes, assessments, interest and penalties against said land, county treasurer required to retain excess in treasury for proper owner of forfeited land—Section 5771 G. C.....	471
1. Library, Law, Association, County—Section 3056 G. C.—Provision for apportionment by county auditor of amount of fines and forfeited monies to be paid to County Law Library Association—Apportionment several municipal police or mayor's courts—Limitation, \$7,500.00—No specific limitation as to amount apportioned to any one of such courts—Limitation, \$3,000.00 refers to maximum amount any one court shall be required to pay in any one calendar year.	
2. Trustees of Law Library Association—Required to make annual refund to treasurers of political subdivisions from which balance received—Not less than 90% of any unencumbered balance remaining from preceding year—County auditor shall certify amount of balance to trustees of association—Section 3058 G. C.	
3. Apportionment of refund based on amount actually paid in cash by each political subdivision not upon apportionment made by county auditor.	
4. Computation of refund—Receipts and expenditures—Disposition of unpaid balance.	
5. Trustees of Law Library Association—Right to enforce payment due from subdivision to County Law Library Association—No other officer has any such right or duty—Section 3056 G. C.....	658

COUNTY CENTRAL COMMITTEE —

Election primary—Held May 9, 1944—Where person nominated as candidate for election to county office, November 7, 1944, general election, dies after ballots printed, mandatory duty of board of elections to cause strips of paper bearing name of person certified to fill vacancy, to be printed and pasted on ballots to cover name of deceased candidate—County central committee of political party which made nomination shall certify to county board of elections name of person selected to fill vacancy—Person certified must furnish written acceptance of nomination.....	504
---	-----

COMMISSIONERS, COUNTY —

1. Absent—Deputy auditor authorized to serve on or sit as member of county board of revision.
2. County commissioners, board of—Duly elected president—Only

COMMISSIONERS, COUNTY — Continued		<i>Page</i>
commissioner authorized to serve or act on county board of revision—Section 5580 G. C.....		276
1. Agricultural society, county—Board of county commissioners can purchase real estate whereon duly organized county agricultural society can hold its fair—Section 9887 G. C.		
2. Board of county commissioners can accept deed to property for use of county agricultural society—Granting clause “To the said grantees T. G. M., M. C. M. and K. R. as the board of county commissioners of Harrison County, Ohio, and their successors in office, and assigns, for public purposes forever”—Qualifying language in indenture “further providing that the real estate herein transferred shall be kept and retained as a whole by a public agency for public purposes in perpetuity” is a nullity, of no effect—No provision for reversion, forfeiture or re-entry made.....		653
1. Agricultural society, county—Owns real estate used as site to hold annual fairs or exhibits—If site greater in size than requirements for necessary uses or not suitable in formation or character, society may sell and convey a portion without consent of county commissioners to such sale—If county may have contributed part or all of cost of original purchase of such real estate, no change in status.		
2. If property sold, proceeds of sale may be retained by society—No obligation to pay any portion of funds into county treasury:		689
Board of—Contract—Fire insurance—Agent of insurance company, who at same time held municipal office—County may not recover premiums paid from insurance company or agents after performance of contracts—Section 12911 G. C. as to criminal penalty notwithstanding.....		36
1. County commissioners, board of—Cannot grant funds to independent agricultural societies under section 9887 G. C. to erect, repair or improve buildings on land where society holds its fair.		
2. Board cannot grant funds to independent agricultural society, section 9894 G. C. for “encouraging such independent agricultural society” unless society has complete control and management of real estate and buildings and other structures whereon and wherein its fairs are held.....		588
1. County commissioner not a candidate for re-election—De-		

COMMISSIONERS, COUNTY — Continued	<i>Page</i>
ceased after July 20, 1944—Successor for remainder of term shall be elected at November election—Section 2397 G. C.	
2. No provision of law to authorize nomination of person for election to office of county commissioner to serve unexpired term of commissioner who deceased after July 20, 1944.	
3. Board of elections—Duty to provide ballot to voters to write in name of choice for election to office of county commissioner—Vacancy—Unexpired term of deceased county commissioner—Board not authorized to place any names of persons to be voted for upon ballot.....	537
 Foxes—Neither county commissioners nor township trustees have any legal authority to appropriate money to pay bounties for killing of foxes—Regardless of damage inflicted on wild game or domestic animals and poultry.....	715
 Juvenile court or juvenile department of probate court—Board of county commissioners—Duty to appropriate sufficient moneys for payment of administrative expenses—May include reasonable expenses of judge and probation officers in attendance at conferences where juvenile and welfare problems are discussed—Necessity for such attendance must be determined—Section 1639-57 G. C.....	373
1. Library, Law, Association, County—Section 3056 G. C.—Provision for apportionment by county auditor of amount of fines and forfeited monies to be paid to County Law Library Association—Apportionment to several municipal police or mayor's courts—Limitation \$7,500.00—No specific limitation as to amount apportioned to any one of such courts—Limitation, \$3,000.00 refers to maximum amount any one court shall be required to pay in any one calendar year.	
2. Trustees of Law Library Association—Required to make annual refund to treasurers of political subdivisions from which balance received—Not less than 90% of any unencumbered balance remaining from preceding year—County auditor shall certify amount of balance to trustees of association—Section 3058 G. C.	
3. Apportionment of refund based on amount actually paid in cash by each political subdivision not upon apportionment made by county auditor.	
4. Computation of refund—Receipts and expenditures—Disposition of unpaid balance.	
5. Trustees of Law Library Association—Right to enforce payment due from subdivision to County Law Library Association	

	Page
COMMISSIONERS, COUNTY — Concluded	
—No other officer has any such right or duty—Section 3056 G. C.....	658
1. Municipality—Where council passed ordinance to annex contiguous territory and no electors resided in territory to be annexed, section 3561-1 G. C. as to vote of electors in territory has no application—County commissioners, upon filing municipality's petition for annexation, may proceed to hearing and action on petition—Section 3558 et seq., G. C.	
2. Municipality—Filed petition with county commissioners to annex contiguous territory—Resident electors—Filed with township trustees, where territory located, petition to incorporate village which would include such territory—Petition first filed will have precedence—Proceedings under petition last filed will be stayed—Section 3526 et seq., G. C.....	138
Prosecuting attorney—Automobile.—Cannot purchase for use of office with funds provided under section 3004 G. C.....	694
1. Relief Commission, County Soldiers'—Established to render financial aid under certain circumstances to indigent or needy ex-service men and women or their dependents—Cannot be construed to include assisting such persons in matters pertaining to return to civilian status or aid in enforcement of rights growing out of military service.	
2. Not authorized to employ persons and pay salary out of Soldiers' Relief Fund—County commissioners—Cannot appropriate funds to employ such persons to aid returning veterans—Exception, financial help to those entitled to assistance.....	475
Road machinery or automobiles or other conveyances purchased under authority section 7200 G. C., or furniture or equipment purchased for use of various county offices—County commissioners—Without authority to lease to private persons—Opinions Attorney General 1935 page 1300, No. 4767, overruled in part.....	45
Tax levied by county commissioners—Section 6927 G. C.—Last five years fifteen mill tax limitation was in effect—Purpose to pay township's portion of cost of permanent road improvement—Constructed by commissioners under section 6907 et seq., G. C.—Anticipation of collection—County bonds issued under section 6929 G. C. and Uniform Bond Law—Such tax may not be considered as a levy for township current expenses or debt charges to compute minimum two-thirds average levy to which township may be entitled—Section 5625-23, paragraph d, G. C.....	124

COUNTY — Continued

CONSTABLE — JUSTICE OF PEACE —

Page

1. Municipal court—Legislative enactment—Judge at time of election or appointment shall reside in city or township where court established—Judge subject to same disabilities and causes for removal as common pleas court judge—When later, territory of township outside city incorporated into village—Where municipal judge, at time of election and subsequently, resided in township thus incorporated, he does not lose residence and is not disqualified or subject to removal.

2. Conneaut, Ashtabula County—Jurisdiction of municipal court—County-wide power to inquire into felonies—Offices, justice of peace and constable abolished—Effect of subsequent incorporation of township as a village—Sections 1579-1177 and 1579-1231 G. C..... 227

CONSTABLE —

Township trustees—Section 3327 G. C.—Where determination made that number of constables to be elected biennially shall be increased over number previously authorized—Trustees without authority to name appointee to serve in interim until successor has been duly elected at next biennial election..... 580

Village council—Coextensive with township:

1. Not required to establish office of justice of peace or office of constable or to regulate disposition of fees, compensation, clerks or other officers and employes—Section 3512 G. C.

2. Justice of peace and constable—Duly elected and qualified in municipality—Co-extensive with township—Duly constituted officers—Such status not changed by failure of council of municipality to enact ordinance providing officers, regulation of fees, compensation, clerks and other officers and employes.

3. Where duly elected and qualified constable in such township in active military service—Wholly absent from township—Village council without power to declare office vacant..... 285

DEPUTY SHERIFF —

Reward—Legally appointed and qualified deputy sheriff—May accept—For apprehending, securing and delivering deserter or escaped military prisoner to proper United States authorities—Reward must be paid into treasury of county of such deputy sheriff..... 442

ENGINEER, COUNTY —

County engineer—Declaration of candidacy for office—Accompanying petition presented by or on behalf of person in army of United States—May not legally be rejected for filing merely because order, Secretary of War, prohibits person in Army United States from becoming candidate for public office..... 41

COUNTY — Continued

Page

JUSTICE OF PEACE —

Village council—Co-extensive with township;

1. Not required to establish office of justice of peace or office of constable or to regulate disposition of fees, compensation, clerks or other officers and employes—Section 3512 G. C.
2. Justice of peace and constable—Duly elected and qualified in municipality—Co-extensive with township—Duly constituted officers—Such status not changed by failure of council of municipality to enact ordinance providing officers, regulation of fees, compensation, clerks and other officers and employes.
3. Where duly elected and qualified constable in such township in active military service—Wholly absent from township—Village council without power to declare office vacant..... 285

LAW LIBRARY ASSOCIATION — COUNTY —

1. Library, Law, Association, County—Section 3056 G. C.—Provision for apportionment by county auditor of amount of fines and forfeited monies to be paid to County Law Library Association—Apportionment to several municipal police or mayor's courts—Limitation, \$7,500.00—No specific limitation as to amount apportioned to any one of such courts—Limitation, \$3,000.00 refers to maximum amount any one court shall be required to pay in any one calendar year.
2. Trustees of Law Library Association—Required to make annual refund to treasurers of political subdivisions from which balance received—Not less than 90% of any unencumbered balance, remaining from preceding year—County auditor shall certify amount of balance to trustees of association—Section 3058 G. C.
3. Apportionment of refund based on amount actually paid in cash by each political subdivision not upon apportionment made by county auditor.
4. Computation of refund—Receipts and expenditures—Disposition of unpaid balance.
5. Trustees of Law Library Association—Right to enforce payment due from subdivision to County Law Library Association—No other officer has any such right or duty—Section 3056 G. C..... 658

OFFICER, COUNTY —

1. Armed Forces, United States—Member board of elections—Entitled to receive compensation for that office while in service.
2. Deputy appointed by county officer cannot receive compensation while absent from duties by reason of such service..... 294

COUNTY OFFICES —

Page

- Road machinery or automobiles or other conveyances purchased under authority section 7200 G. C., or furniture or equipment purchased for use of various county offices—County commissioners—Without authority to lease to private persons—Opinions Attorney General 1935 page 1300, No. 4767, overruled in part..... 45

RECORDER, COUNTY —

1. Index—Mortgage—Real and personal property—When presented for recording, mortgage should be indexed in chattel mortgage index specifically provided for by section 8563 G. C.—No further index for filed chattel mortgages required.
2. Chattel mortgage record—Book provided by county to record mortgage—Real and personal property.
3. Fees—Recorder authorized to charge for services not specifically provided for in such sums as are allowed by law for like services—Sections 8563, 8572 G. C.
4. Sworn statement, section 8546 G. C., incorporated in mortgage, real and personal property—Recorder required to record mortgage in its entirety—Sworn statement must also be recorded in chattel mortgage record—No authority for omission from either record..... 514

REVISION, COUNTY BOARD OF —

1. County auditor—Absent—Deputy auditor authorized to serve on or sit as member of county board of revision.
2. County commissioners, board of—Duly elected president—Only commissioner authorized to serve or act on county board of revision—Section 5580 G. C..... 276

SHERIFF — DEPUTY —

- Reward—Legally appointed and qualified deputy sheriff—May accept—For apprehending, securing and delivering deserter or escaped military prisoner to proper United States authorities—Reward must be paid into treasury of county of such deputy sheriff..... 442

SOLDIERS' RELIEF COMMISSION, COUNTY —

1. Relief Commission, County Soldiers'—Established to render financial aid under certain circumstances to indigent or needy ex-service men and women or their dependents—Cannot be construed to include assisting such persons in matters pertaining to return to civilian status or aid in enforcement of rights growing out of military service.

COUNTY — Concluded	Page
SOLDIERS' RELIEF COMMISSION, COUNTY —	
2. Not authorized to employ persons and pay salary out of Soldiers' Relief Fund—County commissioners—Cannot appropriate funds to employ such persons to aid returning veterans—Exception, financial help to those entitled to assistance.....	475
 TREASURER, COUNTY —	
1. Forfeiture—County auditor required to pay over to county treasurer proceeds from sale of forfeited lands after deduction of costs pertaining to forfeiture and sale of forfeited lands—Exception—Those paid under section 5704-3 G. C.	
2. Where proceeds greater than aggregate amount due subdivisions for taxes, assessments, interest and penalties against said land, county treasurer required to retain excess in treasury for proper owner of forfeited land—Section 5771 G. C.....	471
 TREASURY, COUNTY —	
1. Agricultural society, county—Owns real estate used as site to hold annual fairs or exhibits—If site greater in size than requirements for necessary uses or not suitable in formation or character, society may sell and convey a portion without consent of county commissioners to such sale—If county may have contributed part or all of cost of original purchase of such real estate, no change in status.	
2. If property sold, proceeds of sale may be retained by society—No obligation to pay any portion of funds into county treasury.	689
Fees—Payable to probate court from county treasury—Provisions, section 10501-43 G. C. mandatory as to fees enumerated—Such fees must be received by probate court notwithstanding provisions, section 2983 G. C., which is a general statute.....	433
Reward—Legally appointed and qualified deputy sheriff—May accept—For apprehending, securing and delivering deserter or escaped military prisoner to proper United States authorities—Reward must be paid into treasury of county of such deputy sheriff.....	442
 TUBERCULOSIS HOSPITAL, COUNTY —	
Board of education of city school district—Without authority to establish at hospital a special school for youth of school age, inmates of such hospital.....	385
 COURT —	
1. Criminal statute—Penalty for violation—Sentence to imprisonment "not less than ten days nor more than one year"	

COURT — Continued

Page

or "not to exceed one year," though subject to reversal for indefiniteness, is not void—Duty of authorities, in institution where person sentenced is committed, to retain custody of prisoner for one year unless prisoner sooner released by order of court of competent jurisdiction.

2. Where female over age of eighteen years is found guilty, on seven separate counts by juvenile court, of contributing to delinquency of children and is sentenced to Ohio Reformatory for Women, pursuant to section 1639-48 G. C., terms of sentences "not to exceed one year," not specified to run concurrently, duty of reformatory officers to hold prisoners for full period of seven years unless court having jurisdiction, by order, released the prisoner from custody.

3. Increased sentences for second and third offenders in certain misdemeanor cases—Section 13457-1 G. C.—Provisions apply to commitments made to Ohio Reformatory for Women pursuant to section 1639-48 G. C..... 355

Prisoner committed to Ohio State Reformatory by court having general jurisdiction to try felonies—Superintendent—No right to refuse to receive such person even though under eighteen years of age at time of arraignment and conviction—Prisoner did not receive benefit of proceedings under sections 1639-29 and 1639-32 G. C..... 202

COMMON PLEAS COURT —

Delinquent lands—Omitted from foreclosure by action of board of revision, section 5718-1 G. C.—Common pleas court confirmed action and ordered such delinquent lands forfeited to state—County auditor may at any time thereafter, up to first day of July, next following, after published notice, proceed to sell such forfeited lands—Section 5751 G. C..... 342

Uniform Tax Levy Law—Section 5625-1 et seq., G. C.—By enactment of said law and by repeal of sections 3061, 3061-1 G. C., 109 O. L. 284, section 3059 G. C. was rendered inoperative..... 570

JUDGE — JUVENILE COURT —

Juvenile court or juvenile department of probate court—Board of county commissioners—Duty to appropriate sufficient moneys for payment of administrative expenses—May include reasonable expenses of judge and probation officers in attendance at conferences where juvenile and welfare problems are discussed—Necessity for such attendance must be determined—Section 1639-57 G. C..... 373

COURT — Continued

Page

JUDGE — MUNICIPAL COURT —

1. Municipal court—Legislative enactment—Judge at time of election or appointment shall reside in city or township where court established—Judge subject to same disabilities and causes for removal as common pleas court judge—Where later, territory of township outside city incorporated into village—Where municipal judge, at time of election and subsequently, resided in township incorporated, he does not lose residence and is not thus disqualified or subject to removal.
2. Conneaut, Ashtabula County—Jurisdiction of municipal court—County-wide power to inquire into felonies—Offices, justice of peace and constable abolished—Effect of subsequent incorporation of township as a village—Sections 1579-1177 and 1579-1231 G. C. 227

JUVENILE COURT —

- Authority to expend public funds to publish and distribute pamphlets—Sections 1683-12 to 1683-31—1639-1 to 1639-61 G. C. 244

Child abandoned, neglected or dependent—Committed to permanent care of county or district children's home or accredited institution or agency, or state department of public welfare or where parent or guardian voluntarily surrendered child to institution or agency—Upon application and after notice and hearing and for good cause shown, Juvenile Court may terminate custody at any time before child reaches age of twenty-one years—Section 3093 G. C. 146

1. Child under two years of age—Mother may place such child in permanent custody of any association or institution certified as qualified for care and placement of children—May by written agreement authorize such association or institution to consent to adoption of such child—Mother not required to obtain consent of division of social administration of department of public welfare or commitment of juvenile court—Sections 1352-1, 1352-12, 1352-13 G. C.
 2. Status where no certified or written statements of qualification issued—Child may be placed temporarily with persons related by blood or marriage or in legally licensed boarding home—Free foster home—Legal adoption.
 3. "Person"—Word construed to have meaning ordinarily given, to wit, "human being"—Section 10512-11, paragraph i, G. C. 108
1. Criminal statute—Penalty for violation—Sentence to imprisonment "not less than ten days nor more than one year" or "not to exceed one year," though subject to reversal for

JUVENILE COURT — Concluded

Page

- indefiniteness, is not void—Duty of authorities, in institution where person sentenced is committed, to retain custody of prisoner for one year unless prisoner sooner released by order of court of competent jurisdiction.
2. Where female over age of eighteen years is found guilty, on seven separate counts by juvenile court, of contributing to delinquency of children and is sentenced to Ohio Reformatory for Women, pursuant to section 1639-48 G. C., terms of sentences "not to exceed one year," not specified to run concurrently, duty of reformatory officers to hold prisoners for full period of seven years unless court having jurisdiction, by order, released the prisoner from custody.
 3. Increased sentences for second and third offenders in certain misdemeanor cases—Section 13457-1 G.C.—Provisions apply to commitments made to Ohio Reformatory for Women pursuant to section 1639-48 G. C. 355
- Damage done to detention room in city building by juvenile delinquent—Ward of county juvenile court—Detained by city police department—County not responsible for such damage. 542
- Juvenile court or juvenile department of probate court—Board of county commissioners—Duty to appropriate sufficient moneys for payment of administrative expenses—May include reasonable expenses of judge and probation officers in attendance at conferences where juvenile and welfare problems are discussed—Necessity for such attendance must be determined—Section 1639-57 G. C. 373
- Prisoner committed to Ohio State Reformatory by court having general jurisdiction to try felonies—Superintendent—No right to refuse to receive such person even though under eighteen years of age at time of arraignment and conviction—Prisoner did not receive benefit of proceedings under sections 1639-29 and 1639-32 G. C. 202
- Zoning ordinance—Established area called dwelling-house district—Single-family dwellings—Family—"Any number of individuals living together as single housekeeping unit and doing their cooking on the premises"—Accessory use—"Dwelling or apartment occupied as private residence"—"One or more rooms may be rented or table-board furnished"—Juvenile court—Not a violation of section 1639-22 G. C. to place four or fewer children for care in private home, single residence..... 377

COURT — MAYOR — MUNICIPAL — POLICE —

Page

1. Library, Law, Association, County—Section 3056 G. C.—Provision for apportionment by county auditor of amount of fines and forfeited monies to be paid to County Law Library Association—Apportionment to several municipal police or mayor's courts—Limitation, \$7,500.00—No specific limitation as to amount apportioned to any one of such courts—Limitation, \$3,000.00 refers to maximum amount any one court shall be required to pay in any one calendar year.
2. Trustees of Law Library Association—Required to make annual refund to treasurers of political subdivisions from which balance received—Not less than 90% of an unencumbered balance remaining from preceding year—County auditor shall certify amount of balance to trustees of association—Section 3058 G. C.
3. Apportionment of refund based on amount actually paid in cash by each political subdivision not upon apportionment made by county auditor.
4. Computation of refund—Receipts and expenditures—Disposition of unpaid balance.
5. Trustees of Law Library Association—Right to enforce payment due from subdivision to County Law Library Association—No other officer has any such right or duty—Section 3056 G. C.....

658

MUNICIPAL COURT —

1. Legislative enactment—Judge at time of election or appointment shall reside in city or township where court established—Judge subject to same disabilities and causes for removal as common pleas court judge—Where later, territory of township outside city incorporated into village—Where municipal judge, at time of election and subsequently, resided in township thus incorporated, he does not lose residence and is not disqualified or subject to removal.
2. Conneaut, Ashtabula County—Jurisdiction of municipal court—County-wide power to inquire into felonies—Offices, justice of peace and constable abolished—Effect of subsequent incorporation of township as a village—Sections 1579-1177 and 1579-1231 G. C.....

227

COURT ORDER —

- Lands properly dedicated in village allotment as part of state highway—Plat of allotment, including all streets and alleys, thereafter vacated by court order—Such action will not result in vacation of highway or any part thereof—Section 3595 G. C.....

564

PROBATE COURT —

Page

Fees—Payable to probate court from county treasury—Provisions, section 10501-43 G. C. mandatory as to fees enumerated—Such fees must be received by probate court notwithstanding provisions, section 2983 G. C., which is a general statute..... 433

Juvenile Court—Child, abandoned, neglected or dependent—Committed to permanent care of county or district children's home or accredited institution or agency, or state department of public welfare or where parent or guardian voluntarily surrendered child to institution or agency—Upon application and after notice and hearing and for good cause shown, Juvenile Court may terminate custody at any time before child reaches age of twenty-one years—Section 3093 G. C..... 146

Juvenile court or juvenile department of probate court—Board of county commissioners—Duty to appropriate sufficient moneys for payment of administrative expenses—May include reasonable expenses of judge and probation officers in attendance at conferences where juvenile and welfare problems are discussed—Necessity for such attendance must be determined—Section 1639-57 G. C..... 373

Publication of advertisements, notices and proclamations—Section 6251-1 G. C. prescribes rates of compensation for required publications by courts of record other than probate court—Such section does not have application to publications of county, township, school district or other officials not officers or employes of a court of record other than probate court. 215

COURT OF RECORD 215

COURT — FINIS —

CREDIT —

1. Assessments—Railroad and public utilities—Fund arising pursuant to section 606 G. C., prior to its amendment, Amended Substitute Senate Bill 174, 95 General Assembly, not affected by said amendment—Continues as "public utilities commission fund."
2. Status—Balance in original fund, 1942—Credit to be applied.
3. Credit under section 606 G. C.—Applied to reduce assessments against railroads and public utilities in any year—Determina-

CREDIT — Concluded	<i>Page</i>
tion—Amount remaining unexpended and unencumbered in public utilities commission fund at close of next preceding year.	
4. Biennial appropriation made by legislature—No bearing on determination of credit to be applied by auditor of state to levy assessments under section 606 G. C.	
5. Assessments under section 606 G. C., August 1 each year, considered as providing funds for year then current for maintaining and administering public utilities commission.	
6. Assessments certified to treasurer of state for collection, if not collected within thirty days shall be certified back to auditor of state—Section 20 G. C.—Auditor required, section 268 G. C. to certify such claims to attorney general.....	444
 CRIMINAL PENALTY —	
County commissioners, board of—Contract—Fire insurance—Agent of insurance company, who at same time held municipal office—County may not recover premiums paid from insurance company or agents after performance of contracts—Section 12911 G. C. as to criminal penalty notwithstanding.....	36
 CRIMINAL STATUTE —	
1. Penalty for violation—Sentence to imprisonment “not less than ten days nor more than one year” or “not to exceed one year,” though subject to reversal for indefiniteness, is not void—Duty of authorities, in institution where person sentenced is committed, to retain custody of prisoner for one year unless prisoner sooner released by order of court of competent jurisdiction.	
2. Where female over age of eighteen years is found guilty, on seven separate counts by juvenile court, of contributing to delinquency of children and is sentenced to Ohio Reformatory for Women, pursuant to section 1639-48 G. C., terms of sentences “not to exceed one year,” not specified to run concurrently, duty of reformatory officers to hold prisoners for full period of seven years unless court having jurisdiction, by order, released the prisoner from custody.	
3. Increased sentences for second and third offenders in certain misdemeanor cases—Section 13457-1 G. C.—Provisions apply to commitments made to Ohio Reformatory for Women pursuant to section 1639-48 G. C.....	355
 CROSSINGS — RAILROAD —	
1. Railroad crossings—Section 8846 G. C. and its related sections govern construction and repair of public railroad crossings—Exception—Any modification by section 6956 G. C.	

CROSSINGS — RAILROADS — Concluded Page

- 2. Improvement, public railroad crossings—Where original construction materially changed—Such action will constitute an “alteration” in legal contemplation—Governed by section 8868 G. C. and its related sections—Exception—Any modification by section 6956 G. C..... 704

DAMAGE —

- 1. Contract — Made by village with several adjoining townships to furnish fire protection—Section 3298-60 G. C.—Member of village fire department if injured, or his beneficiaries if he is killed, in course of employment, has right to benefits and allowances provided by Workmen’s Compensation Law—In addition thereto rights and benefits of firemen’s indemnity fund—Section 4647-1 et seq., G. C.
- 2. Contract may lawfully provide that adjoining townships where fire protection given shall reimburse village in proportions as agreed upon—Damage to any village fire equipment incurred in performance of service outside limits of village..... 11

Damage done to detention room in city building by juvenile delinquent—Ward of county juvenile court—Detained by city police department—County not responsible for such damage..... 542

Foxes—Neither county commissioners nor township trustees have any legal authority to appropriate money to pay bounties for killing of foxes—Regardless of damage inflicted on wild game or domestic animals and poultry..... 715

- 1. Liquor Control, Department of—Damage to merchandise purchased, usually termed “concealed damage”—Unknown at time of delivery—Discovery—Department may not recoup loss or damage from any person without evidence showing person sought to be charged was responsible by reason of breach of contract or wrongful act.
- 2. Losses so discovered—May be absorbed by Department of Liquor Control—Proviso, cannot be established losses occasioned by fault of some person, firm or corporation..... 436

DEALER’S LICENSE —

Automobile Dealer’s and Salesman’s Licensing Act—No inhibition against one who has motor vehicle dealer’s license from obtaining motor vehicle salesman’s license, providing he is otherwise qualified 721

DEALER — RETAIL — WHOLESALE —

Page

1. Cigarettes—Ohio company—Manufactures and sells packaged cigarettes to buyers other than retail dealers—Not required to be licensed as “wholesale dealer” as term defined in section 5894-5 G. C.
2. No provision in law to require company manufacturing packaged cigarettes to pay so-called manufacturer’s tax or license to engage in that particular type of business..... 185

DEATH —

- Petition, nominating—Under present statutes—Such petition of independent candidate not invalid by reason of fact it does not contain names and addresses of five persons to constitute committee to fill vacancies in case of death or withdrawal of candidate as required under former section 5000 G. C..... 419

DEBENTURES —

1. Banking Act—Purpose clause, articles of incorporation of corporation—Purposes limited to lending of money on mortgaged security and corporation attempts to enter in business of accepting deposits of money from public generally and issues investment certificates, debentures or notes, evidence of such deposits as a business, such act of corporation is ultra vires.
2. Corporation—Organized under General Corporation Act—May not enter business of accepting moneys from stockholders and public and issue certificates or other evidences of indebtedness payable on demand or at time specified in certificate without compliance with Banking Act—Section 710-1 et seq., G. C. 615

DEBT CHARGES —

- Tax levied by county commissioners—Section 6927 G. C.—Last five years fifteen mill tax limitation was in effect—Purpose to pay township’s portion of cost of permanent road improvement—Constructed by commissioners under section 6907 et seq., G. C.—Anticipation of collection—County bonds issued under section 6929 G. C. and Uniform Bond Law—Such tax may not be considered as a levy for township current expenses or debt charges to compute minimum two-thirds average levy to which township may be entitled—Section 5625-23, paragraph d, G. C..... 124

DECEASE —

1. County commissioner not a candidate for re-election—Deceased after July 20, 1944—Successor for remainder of term shall be elected at November election—Section 2397 G. C.
2. No provision of law to authorize nomination of person for elec-

DECEASE — Concluded

Page

tion to office of county commissioner to serve unexpired term of commissioner who deceased after July 20, 1944.

- 3. Board of elections—Duty to provide ballot to voters to write in name of choice for election to office of county commissioner —Vacancy—Unexpired term of deceased county commissioner —Board not authorized to place any names of persons to be voted for upon ballot..... 537

Election, primary—Held May 9, 1944—Where person nominated as candidate for election to county office, November 7, 1944, general election, dies after ballots printed, mandatory duty of board of elections to cause strips of paper bearing name of person certified to fill vacancy, to be printed and pasted on ballots to cover name of deceased candidate—County central committee of political party which made nomination shall certify to county board of elections name of person selected to fill vacancy—Person certified must furnish written acceptance of nomination. 504

Vacation—Lawful salary ordinance—If city employe earned right to vacation with pay but died before receiving benefit, payment of vacation allowance may not be made to employe's estate or beneficiary subsequent to his death..... 575

DECLARATION — CANDIDACY —

County engineer—Declaration of candidacy for office accompanying petition presented by or on behalf of person in army of United States—May not legally be rejected for filing merely because order, Secretary of War, prohibits person in Army United States from becoming candidate for public office..... 41

DEDICATED LANDS —

Lands properly dedicated in village allotment as part of state highway—Plat of allotment, including all streets and alleys, thereafter vacated by court order—Such action will not result in vacation of highway or any part thereof—Section 3595 G. C. 564

DEED —

- 1. Agricultural society, county—Board of county commissioners can purchase real estate whereon duly organized county agricultural society can hold its fair—Section 9887 G. C.
- 2. Board of county commissioners can accept deed to property for use of county agricultural society—Granting clause—"To the said grantees T. G. M., M. C. M. and K. R. as the board of county commissioners of Harrison County, Ohio, and their successors in office, and assigns, for public purposes forever" —Qualifying language in indenture "further providing that the

DEED — Concluded	Page
real estate herein transferred shall be kept and retained as a whole by a public agency for public purposes in perpetuity” is a nullity, of no effect—No provision for reversion, forfeiture or re-entry made.....	653
DELINQUENCY —	
1. Criminal statute—Penalty for violation—Sentence to imprisonment “not less than ten days nor more than one year” or “not to exceed one year,” though subject to reversal for indefiniteness, is not void—Duty of authorities, in institution where person sentenced is committed, to retain custody of prisoner for one year unless prisoner sooner released by order of court of competent jurisdiction.	
2. Where female over age of eighteen years is found guilty, on seven separate counts by juvenile court, of contributing to delinquency of children and is sentenced to Ohio Reformatory for Women, pursuant to section 1639-48 G. C., terms of sentences “not to exceed one year,” not specified to run concurrently, duty of reformatory officers to hold prisoners for full period of seven years unless court having jurisdiction, by order, released the prisoner from custody.	
3. Increased sentences for second and third offenders in certain misdemeanor cases—Section 13457-1 G. C.—Provisions apply to commitments made to Ohio Reformatory for Women pursuant to section 1639-48 G. C.....	355
DELINQUENT — JUVENILE —	
Damage done to detention room in city building by juvenile delinquent—Ward of county juvenile court—Detained by city police department—County not responsible for such damage.....	542
DELINQUENT LANDS —	
Omitted from foreclosure by action of board of revision, section 5718-1 G. C.—Common pleas court confirmed action and ordered such delinquent lands forfeited to state—County auditor may at any time thereafter, up to first day of July, next following, after published notice, proceed to sell such forfeited lands—Section 5751 G. C.....	342
DELINQUENT TAX BONDS —	
1. Budget law—Section 5625-1 et seq., G. C.—School districts and other political subdivisions shall keep within respective incomes during ensuing fiscal year—No taxing authority shall incur indebtedness in excess of estimated revenue—Budget commission—Official certificates—Estimated resources.	
2. Tax bonds, delinquent—May not be issued by taxing authority of subdivision to fund deficit created prior fiscal year in violation of limitation and restrictions on indebtedness—Section 2293-43 G. C.....	25

DEPENDENT CHILDREN —

Page

Aid for dependent children—Child entitled to aid and received aid from county—Moved to another county for period less than one year, then moved into third county—Obligation of county of original residence to furnish aid continued for twelve months after child removed from county—Obligation to administer aid at the end of twelve months falls upon county in which child then resided—Section 1359-31 et seq., G. C. 546

DEPOSIT—

1. Banking Act—Purpose clause, articles of incorporation of corporation—Purposes limited to lending of money on mortgaged security and corporation attempts to enter in business of accepting deposits of money from public generally and issues investment certificates, debentures or notes, evidence of such deposits as a business, such act of corporation is ultra vires.

2. Corporation—Organized under General Corporation Act—May not enter business of accepting moneys from stockholders and the public and issue certificates or other evidences of indebtedness payable on demand or at time specified in certificate without compliance with Banking Act—Section 710-1 et seq., G. C. 615

1. Deposits made in financial institution—By Superintendent of Banks or Superintendent of Building and Loan Associations—Capacity—Liquidation of financial institution—Not “deposits” belonging to state of Ohio or of another financial institution as such terms are used in section 5406 G. C.

2. Financial institution in making return of “taxable deposits” under authority of section 5411-2 G. C. may not deduct from gross deposits amounts representing deposits of Superintendent of Banks or Superintendent of Building and Loan Associations on theory such deposits are deposits of financial institutions or belonging to state of Ohio..... 269

DEPOSIT — REFUND —

Recount of votes—Section 4785-162 et seq., G. C.—Petitioner entitled to refund of deposit made for each precinct where error established sufficient to change results by at least two per cent of total vote cast for office—True whether or not change in relative position of candidates for office effected.... 401

DEPUTY —

1. Armed Forces, United States—Member board of elections—Entitled to receive compensation for that office while in service.

2. Deputy appointed by county officer cannot receive compensation while absent from duties by reason of such service..... 294

DESERTER —

Page

Reward—Legally appointed and qualified deputy sheriff—May accept—For apprehending, securing and delivering deserter or escaped military prisoner to proper United States authorities—Reward must be paid into treasury of county of such deputy sheriff. 442

DETENTION ROOM —

Damage done to detention room in city building by juvenile delinquent—Ward of county juvenile court—Detained by city police department—County not responsible for such damage. 542

DISABILITY — RETIREMENT —

Retirement allowance, maximum—Public school employes retirement system—Computation—Section 7896-103 G. C.—To determine allowance to which entitled, had retirement been deferred to age of sixty, assume member continued employment and paid contributions to fund—Basis, computation he was receiving at time of proposed disability retirement..... 31

DISCHARGE — SOLDIER —

Soldier — Dismissed from military service by discharge certificate —United States Army regulations—"Blue discharge"—Such soldier within purview of section 2930 et seq., G. C.—If otherwise eligible, entitled to relief at hands of Soldiers' Relief Commission 684

DISCHARGE —

Soldier, sailor or marine—Military forces of United States—Service—Received either an honorable discharge or "certificate of service" to show completion of required period of active service or that he is honorably relieved from active Federal service and is transferred to enlisted Reserve Corps, eligible for assistance providing for soldiers' relief—Section 2930 et seq., G. C.—Opinion 2422, Opinions Attorney General, 1940, Volume 1, page 595, modified..... 306

DISSOLUTION — CORPORATIONS —

Agricultural Society, County—Members may voluntarily dissolve same—General Corporation Act—Compliance—Dissolution of corporations—No special provision in General Code—Section 9880 et seq., G. C..... 238

DIVORCE —

1. Minor child—In need of poor relief at public expense—Does not have legal settlement in county—Primary duty of county, as distinguished from county relief authority, to furnish such relief—Cost may be recovered—Sections 3482, 3483, 3484, 3484-1, 3484-2 G. C.

DIVORCE — Concluded

Page

- 2. Where wife and minor children abandoned—County of legal settlement—Thereupon or within twelve months such children adjudicated dependent children—Continuously receive relief at county expense—Undivorced father or mother of such children can not obtain new legal settlement in any other county of state through provisions of section 3477 G. C.
- 3. Illegitimate children—Where mother having legal settlement in one county of state, gives birth to illegitimate children in another county, such children derivatively acquire legal settlement of mother in such other county..... 608

DRAFT —

- Banking Act, Ohio—Federal Banking Act—Persons, firms or corporations not licensed to engage in banking business may not engage in business of selling and issuing drafts or money orders. 322

DRAINAGE —

- Sewer—When necessary to alter existing combination sanitary and storm sewer, Director of Highways may assume entire cost of such re-arrangement—Requisites, improvement be in connection with road improvement to provide adequate highway drainage, where sewer functions for such purpose—Opinions Attorney General, 1941, Opinion 3757, May 8, page 351 discussed. 511

DRAINAGE — STREET —

- 1. Municipality—Proceeds of funds distributed under provisions of sections 6309-2, 5537, 5541-8 G. C. may be used for maintenance of storm sewers in connection with street improvement or which are used for street drainage—Salaries of employes engaged exclusively in such maintenance included.
- 2. Such funds may not be expended for construction or maintenance of storm sewers which serve no purpose in connection with street drainage.
- 3. Municipalities may use such funds to install traffic signs—Benefit and protection of traveling public—May be inside or outside of traveled portion of street..... 369

DRIVERS' LICENSE LAW —

- 1. License—Operator or chauffeur—Motor vehicle—Section 6296-7, paragraph f G. C.—Provisions applicable to judgments rendered prior to effective date of law.
- 2. Unsatisfied live judgment—One not dormant or unenforceable and remains unpaid.

DRIVERS' LICENSE LAW — Concluded	Page
3. Registrar of Motor Vehicles—Duty to determine and ascertain if applicant for motor vehicle license meets necessary requirements—Drivers' License Law—Information may be obtained from trial court through form of license application.	
4. Bankruptcy—Judgment—"Live judgment"—"Unsatisfied live judgment"—Section 6296-7 G. C.	
5. Judgment—Effect of Amended Drivers' License Law—Financial responsibility law—Driving rights—Revocation—Section 6296-7 G. C.	
6. License—Operator—Chauffeur—Issued on annual basis—Defendant who has outstanding unsatisfied live judgment against him must file proper proof of responsibility or make other necessary showing for like period before entitled to receive license—Section 6296-15 G. C.....	633
1. United States Army—Civil employes—Operation of motor vehicles owned by United States government—Highways of state on official business—To operate such vehicles, not required to obtain motor vehicle driver's license under Ohio "driver's license law"—Section 6296-1 et seq., G. C.	
2. When such motor vehicles not owned by United States—Operated by civilian employes of army—Used on official business in course of employment—Driver's license required.....	524

DWELLING — APARTMENT —

Zoning ordinance—Established areas called dwelling-house district—Single-family dwellings—Family—"Any number of individuals living together as single housekeeping unit and doing their cooking on the premises"—Accessory use—"Dwelling or apartment occupied as private residence"—"One or more rooms may be rented or table-board furnished"—Juvenile court—Not a violation of section 1639-22 G. C. to place four or fewer children for care in private home, single residence.....	377
---	-----

EDUCATION

ABSENCE —

Armed or auxiliary services United States—World War II—Teacher—Returned honorably discharged—Desired to resume teaching position—Board of education—Good and just cause to terminate contract of teacher employed to teach during absence of soldier who would have performed duties had he not been absent in war service—Sections 4842-10, 4842-12 G. C.	456
---	-----

AGE AND SCHOOLING CERTIFICATE —

1. Female under age of twenty-one years—May be employed not more than twenty-four hours in any one week in irregular service under conditions listed in section 13993-3 G. C.	
---	--

EDUCATION — Continued

Page

AGE AND SCHOOLING CERTIFICATE — Concluded

2. Employment of females under age of twenty-one years in occupations listed in section 12993 G. C.—Limitations under section 12996. G. C. suspended for period Amended Substitute Senate Bill 126 is effective.
3. Period of suspension—Females between ages sixteen and eighteen years, holders of age and schooling certificates, may be employed in occupations listed in section 12993 G. C., free from restrictions found in section 12996 G. C.
4. No minor under age of sixteen years may be employed in any theatre except on stage when not otherwise prohibited by law. 314

ARMED SERVICES UNITED STATES —

Armed or auxiliary services United States—World War II—Teacher—Returned honorably discharged—Desired to resume teaching position—Board of education—Good and just cause to terminate contract of teacher employed to teach during absence of soldier who would have performed duties had he not been absent in war service—Sections 4842-10, 4842-12 G. C..... 456

AUTHORITY —

Fees—Board of education—No authority to pay from public funds either \$10.00 incidental fee or \$5.00 laboratory fee charged by Ohio State University—Services or expenses—“Field laboratory workshop”—Set up by department of education of University. 497

AVERAGE DAILY ATTENDANCE —

1. School foundation law—School districts to be entitled to additional aid—Must have tax levy for current school operation of at least three mills and taxing district of said school district must have total tax levies of at least ten mills for all purposes—Sections 4848 to 4848-10 G. C.
2. Board of education of school district—Where above requirements met and one or more schools maintained—Average daily attendance—Less than one hundred and eighty pupils—Requirements to be entitled to receive additional aid under school foundation program—Fund — Difference between amount necessary to operate at reasonable level of educational efficiency, not less than \$1150.00 per annum for each one teacher, elementary school, or \$2400.00 per annum for each two teacher, elementary school, and computed yield, three mills on each dollar, property on tax duplicate, plus total income of district received from all other state sources but exclusive of federal and state aid for vocational education, state aid for special classes and interest on irreducible debt and income from school trust and land rental funds..... 129

EDUCATION — Continued

Page

BOND ISSUE —

1. To construct and equip vocational school building—Approved by electors of school district.
2. Notes—Short time—May only be issued in anticipation of issuance of bonds—If issued and sold, Uniform Bond Act contemplates bonds shall be issued and sold and notes paid from proceeds of bond sale and any money remaining from sale of notes—Section 2293-1 et seq., G. C.
3. Sale of notes issued by board of education, Uniform Bond Act—Governed by sections 2293-27, 2293-28, 2293-29, 2293-29b, 2295-14 G. C. 462

BOND RETIREMENT —

Transfer territory from one school district to another school district—Section 4831 et seq., G. C.—House Bill 217, 95 General Assembly—SEE EDUCATION—TRANSFER—SCHOOL TERRITORY 75

BOUNDARY LINES —

Transfer—Territory from local school district within county school system to adjoining county school district or adjoining city or exempted village school district—Changes of boundary lines in either county—Right of protest—Limited to electors residing in district or districts from which territory transferred—No right of protest accrues to electors who reside in districts affected by such transfer of territory to adjoining county school district—Sections 4831-3, 4831-13 G. C. 300

BOUNDARY LINES — SCHOOL DISTRICTS —

Transfer territory from one school district to another school district—Section 4831 et seq., G. C.—House Bill 217, 95 General Assembly—SEE EDUCATION—TRANSFER—SCHOOL TERRITORY 75

BUILDING, SCHOOL —

1. Bond issue—To construct and equip vocational school building—Approved by electors of school district.
2. Notes—Short time—May only be issued in anticipation of issuance of bonds—If issued and sold, Uniform Bond Act contemplates bonds shall be issued and sold and notes paid from proceeds of bond sale and any money remaining from sale of notes—Section 2293-1 et seq., G. C.
3. Sale of notes issued by board of education, Uniform Bond Act—Governed by sections 2293-27, 2293-28, 2293-29, 2293-29b, 2295-14 G. C. 462

Fire protection—Township trustees—No authority to contract with municipality for such municipality to furnish fire protection exclusively to public school buildings within township.... 53

EDUCATION — Continued

Page

BUS —

Bus transportation—How near a bus transporting pupils may pass residence or private driveway of pupil—Local board of education, or county board when concerned, has discretionary power for such determination—When transportation provided, board in making decision must employ a rule of reason commensurate with circumstances—Section 4855 G. C..... 745

CAFETERIA —

Tax, sales—Board of education in any city, exempted village or local school district, or a private, public, parochial school, college or university—Sales of lunches, meals or refreshments to teachers, students, pupils—Lunch room or cafeteria conducted not for profit—Not transactions subject to a sales tax—Sections 4839-6, 5546-2, G. C..... 195

CERTIFICATE — AGE AND SCHOOLING —

1. Female under age of twenty-one years—May be employed not more than twenty-four hours in any one week in irregular service under conditions listed in section 13993-3 G. C.
2. Employment of females under age of twenty-one years in occupations listed in section 12993 G. C.—Limitations under section 12996 G. C. suspended for period Amended Substitute Senate Bill 126 is effective.
3. Period of suspension—Females between ages sixteen and eighteen years, holders of age and schooling certificates, may be employed in occupations listed in section 12993 G. C., free from restrictions found in section 12996 G. C.
4. No minor under age of sixteen years may be employed in any theatre except on stage when not otherwise prohibited by law. 314

CERTIFICATE — TEACHER

1. Civil service regulations—Persons who have been drawn from classified service and employed by board of education for pupil-personnel work and are later granted teachers' certificates as pupil-personnel workers, section 4857-1, G. C. may be changed from employe status under classified service and appointed to same duties under status as teachers.
2. Employes so appointed as teachers come under provisions of continuing contract law—Proviso, they have qualification of service as teachers as prescribed in section 4842-8 G. C.—Service as classified civil service employes will not be counted for credit to reach such qualification..... 363

CIVIL SERVICE — SEE — CERTIFICATE —

TEACHER — ABOVE 363

	<i>Page</i>
EDUCATION — Continued	
COMPATIBLE EMPLOYMENT —	
One person employed as teacher and as janitor in school building—Compensated for each employment—No impropriety.....	274
CONSOLIDATION — SCHOOL DISTRICTS —	
Transfer territory from one school district to another school district—Section 4831 et seq., G. C.—House Bill 217, 95 General Assembly—SEE EDUCATION—TRANSFER—SCHOOL TERRITORY	75
CONTRACT —	
Armed or auxiliary services United States—World War II—Teacher—Returned honorably discharged—Desired to resume teaching position—Board of education—Good and just cause to terminate contract of teacher employed to teach during absence of soldier who would have performed duties had he not been absent in war service—Sections 4842-10, 4842-12, G. C.	456
Fire protection—School district—May not by itself or by uniting with political subdivision engage in fire protection—May not levy tax for such purpose.....	105
CONTRACT — CONTINUING —	
1. Civil service regulations—Persons who have been drawn from classified service and employed by board of education for pupil-personnel work and are later granted teachers' certificates as pupil-personnel workers, section 4857-1 G. C. may be changed from employe status under classified service and appointed to same duties under status as teachers.	
2. Employes so appointed as teachers come under provisions of continuing contract law—Proviso, they have qualification of service as teachers as prescribed in section 4842-8 G. C.—Service as classified civil service employes will not be counted for credit to reach such qualification.....	363
CONTINUING — TERM —	
School districts, city—Salaries of superintendents—Salaries of county superintendents of schools—Serving under either continuing or term contracts—Pursuant to former section 7690-1 et seq., G. C.—Salaries may lawfully be increased during term for which they were appointed—Opinion 5168, Opinions of Attorney General, 1942, page 374 overruled.....	717
COUNTY — CITY — SUPERINTENDENT OF SCHOOLS —	
SEE—CONTINUING TERM—ABOVE	717
COUNTY TUBERCULOSIS HOSPITAL	
Tuberculosis hospital, county—Board of education of city school district—Without authority to establish at hospital a special school for youth of school age, inmates of such hospital.....	385

EDUCATION — Continued
CURRICULUM —

Page

Parochial school curriculum—Child of compulsory school age—
Completion, first eight grades of school—Ohio statutes do not
require attendance at high school to pursue curriculum—
Proviso, regular attendance at a vocational, commercial or
other special type of school, parochial or otherwise—Instruc-
tion—Term and hours equivalent to those of established high
schools. 544

DRIVEWAY —

Bus transportation—How near a bus transporting pupils may pass
residence or private driveway of pupil—Local board of edu-
cation, or county board when concerned, has discretionary
power for such determination—When transportation provided,
board in making decision must employ a rule of reason com-
mensurate with circumstances—Section 4855 G. C. 745

EDUCATION, BOARD OF —

Armed or auxiliary services United States—World War II—
Teacher—Returned honorably discharged—Desired to resume
teaching position—Board of education—Good and just cause
to terminate contract of teacher employed to teach during
absence of soldier who would have performed duties had he
not been absent in war service—Sections 4842-10, 4842-12
G. C. 456

1. Bond issue—To construct and equip vocational school build-
ing—Approved by electors of school district.
2. Notes—Short time—May only be issued in anticipation of
issuance of bonds—If issued and sold, Uniform Bond Act
contemplates bonds shall be issued and sold and notes paid
from proceeds of bond sale and any money remaining from
sale of notes—Section 2293-1 et seq., G. C.
3. Sale of notes issued by board of education, Uniform Bond
Act—Governed by sections 2293-27, 2293-28, 2293-29,
2293-29b, 2295-14 G. C. 462

Bus transportation—How near a bus transporting pupils may pass
residence or private driveway of pupil—Local board of edu-
cation, or county board when concerned, has discretionary
power for such determination—When transportation provided,
board in making decision must employ a rule of reason com-
mensurate with circumstances—Section 4855 G. C. 745

1. Civil service regulations—Persons who have been drawn from
classified service and employed by board of education for
pupil-personnel work and are later granted teachers' cer-
tificates as pupil-personnel workers, section 4857-1 G. C. may
be changed from employe status under classified service and
appointed to same duties under status as teachers.

EDUCATION, BOARD OF — Continued	Page
2. Employes so appointed as teachers come under provisions of continuing contract law—Proviso, they have qualification of service as teachers as prescribed in section 4842-8 G. C.—Service as classified civil service employes will not be counted for credit to reach such qualification.....	363
Fees—Board of education—No authority to pay from public funds either \$10.00 incidental fee or \$5.00 laboratory fee charged by Ohio State University—Services or expenses—"Field laboratory workshop" set up by department of education of University.	497
School districts, city—Salaries of superintendents—Salaries of county superintendents of schools—Serving under either continuing or term contracts—Pursuant to former section 7690-1 et seq., G. C.—Salaries may lawfully be increased during term for which they were appointed—Opinion 5168, Opinions of Attorney General, 1942, page 374 overruled.....	717
1. School foundation law—School districts to be entitled to additional aid—Must have tax levy for current school operation of at least three mills and taxing district of said school district must have total tax levies of at least ten mills for all purposes—Sections 4848 to 4848-10 G. C.	
2. Board of education of school district—Where above requirements met and one or more schools maintained—Average daily attendance—Less than one hundred and eighty pupils—Requirements to be entitled to receive additional aid under school foundation program—Fund—Difference between amount necessary to operate at reasonable level of educational efficiency, not less than \$1150.00 per annum for each one teacher, elementary school, or \$2400.00 per annum for each two teacher, elementary school, and computed yield, three mills on each dollar, property on tax duplicate, plus total income of district received from all other state sources but exclusive of federal and state aid for vocational education, state aid for special classes and interest on irreducible debt and income from school trust and land rental funds.....	129
Tax, excise—Where municipal ordinance imposes such tax on all consumers—Commodities or services such as natural gas, electrical energy, local telephone service and water consumed or used in municipality—Board of education purchasing and using such commodities or service within municipality liable for payment of tax—In absence of any exemption provision in ordinance.	425
Tax, sales—Board of education in any city, exempted village or local school district, or a private, public, parochial school, college or university—Sales of lunches, meals or refreshments to teachers, students, pupils—Lunch room or cafeteria con-	

EDUCATION — Continued	<i>Page</i>	
EDUCATION, BOARD OF — Concluded		
ducted not for profit—Not transactions subject to a sales tax		
—Sections 4839-6, 5546-2 G. C.....		195
 Tuberculosis hospital, county—Board of education of city school district—Without authority to establish at hospital a special school for youth of school age, inmates of such hospital.....		 385
 ELECTION — BOARD OF EDUCATION —		
Transfer territory from one school district to another school district—Section 4831 et seq., G. C.—House Bill 217, 95 General Assembly—SEE EDUCATION—TRANSFER—SCHOOL TERRITORY.		75
 EMPLOYER — EMPLOYE —		
1. Civil service regulations—Persons who have been drawn from classified service and employed by board of education for pupil-personnel work and are later granted teachers' certificates as pupil-personnel workers, section 4857-1 G. C. may be changed from employe status under classified service and appointed to same duties under status as teachers.		
2. Employes so appointed as teachers come under provisions of continuing contract law—Proviso, they have qualification of service as teachers as prescribed in section 4842-8 G. C.—Service as classified civil service employes will not be counted for credit to reach such qualification.....		363
 Compatible employment—One person employed as teacher and as janitor in school building—Compensated for each employment —No impropriety.		 274
 EXEMPTED VILLAGE SCHOOL DISTRICT —		
Transfer—Territory from local school district within county school system to adjoining county school district or adjoining city or exempted village school district—Changes of boundary lines in either county—Right of protest—Limited to electors residing in district or districts from which territory transferred—No right of protest accrues to electors who reside in districts affected by such transfer of territory to adjoining county school district—Sections 4831-3, 4831-13 G. C.....		300
 EXPENSE —		
Fees—Board of education—No authority to pay from public funds either \$10.00 incidental fee or \$5.00 laboratory fee charged by Ohio State University—Services or expenses—"Field laboratory workshop" set up by department of education of University.		497
 FEE — SEE — EXPENSE — ABOVE —		497
 FIELD LABORATORY WORKSHOP—SEE—EXPENSE — ABOVE		497

EDUCATION — Continued	Page
FIRE PROTECTION —	
School district—May not by itself or by uniting with political sub- division engage in fire protection—May not levy tax for such purpose.	105
Township trustees—No authority to contract with municipality for such municipality to furnish fire protection exclusively to public school buildings within township.	53
FUND —	
Fees—Board of education—No authority to pay from public funds either \$10.00 incidental fee or \$5.00 laboratory fee charged by Ohio State University—Services or expenses—“Field laboratory workshop” set up by department of education of University.....	497
1. School foundation law—School districts to be entitled to additional aid—Must have tax levy for current school opera- tion of at least three mills and taxing district of said school district must have total tax levies of at least ten mills for all purposes—Sections 4848 to 4848-10 G. C.	
2. Board of education of school district—Where above require- ments met and one or more schools maintained—Average daily attendance—Less than one hundred and eighty pupils— Requirements to be entitled to receive additional aid under school foundation program—Fund—Difference between amount necessary to operate at reasonable level of educational efficiency not less than \$1150.00 per annum for each one teacher, elementary school, or \$2400.00 per annum for each two teacher, elementary school, and computed yield, three mills on each dollar, property on tax duplicate, plus total income of district received from all other state sources but exclusive of federal and state aid for vocational education, state aid for special classes and interest on irreducible debt and income from school trust and land rental funds.....	129
HOSPITAL — COUNTY TUBERCULOSIS —	
Tuberculosis hospital, county—Board of education of city school district—Without authority to establish at hospital a special school for youth of school age, inmates of such hospital.....	385
LABORATORY FEE —	
Fees—Board of Education—No authority to pay from public funds either \$10.00 incidental fee or \$5.00 laboratory fee charged by Ohio State University—Services or expenses— “Field laboratory workshop”—Set up by department of educa- tion of University.....	497

EDUCATION — Continued

Page

LUNCH ROOM —

Tax, sales—Board of education in any city, exempted village or local school district, or a private, public, parochial school, college or university—Sales of lunches, meals or refreshments to teachers, students, pupils—Lunch room or cafeteria conducted not for profit—Not transactions subject to a sales tax—Sections 4839-6, 5546-2 G. C. 195

NOTES —

1. Bond issue—To construct and equip vocational school buildings—Approved by electors of school district.
2. Notes—Short time—May only be issued in anticipation of issuance of bonds—If issued and sold, Uniform Bond Act contemplates bonds shall be issued and sold and notes paid from proceeds of bond sales and any money remaining from sale of notes—Section 2293-1 et seq., G. C.
3. Sale of notes issued by board of education, Uniform Bond Act—Governed by sections 2293-27, 2293-28, 2293-29, 2293-29b, 2295-14 G. C. 462

PAROCHIAL SCHOOL —

Parochial school curriculum—Child of compulsory school age—Completion, first eight grades of school—Ohio statutes do not require attendance at high school to pursue curriculum—Proviso, regular attendance at a vocational, commercial or other special type of school, parochial or otherwise—Instruction—Term and hours equivalent to those of established high schools. 544

PETITION —

Transfer territory from one school district to another school district—Section 4831 et seq., G. C.—House Bill 217, 95 General Assembly—SEE EDUCATION—TRANSFER—SCHOOL TERRITORY 75

PLANS — ORGANIZATION SCHOOL DISTRICT — SEE — PETITION — ABOVE — 75

PROTEST FILED — SEE — PETITION — ABOVE — 75

PROTEST —

Transfer—Territory from local school district within county school system to adjoining county school district or adjoining city or exempted village school district—Changes of boundary lines in either county—Right of protest—Limited to electors residing in district or districts from which territory transferred—No right of protest accrues to electors who reside in districts affected by such transfer of territory to adjoining county school district—Sections 4831-3, 4831-13 G. C. 300

EDUCATION — Continued

Page

PUPIL —

- Bus transportation—How near a bus transporting pupils may pass residence or private driveway of pupil—Local board of education, or county board when concerned, has discretionary power for such determination—When transportation provided, board in making decision must employ a rule of reason commensurate with circumstances—Section 4855 G. C..... 745
1. Civil service regulations—Persons who have been drawn from classified service and employed by board of education for pupil-personnel work and are later granted teachers' certificates as pupil-personnel workers, section 4857-1 G. C. may be changed from employe status under classified service and appointed to same duties under status as teachers.
 2. Employes so appointed as teachers come under provisions of continuing contract law—Proviso, they have qualification of service as teachers as prescribed in section 4842-8 G. C.—Service as classified civil service employes will not be counted for credit to reach such qualification..... 363
- Parochial school curriculum—Child of compulsory school age—Completion, first eight grades of school—Ohio statutes do not require attendance at high school to pursue curriculum—Proviso, regular attendance at a vocational, commercial or other special type of school, parochial or otherwise—Instruction—Term and hours equivalent to those of established high schools. 544

PUPIL — STUDENT —

- Tax, sales—Board of education in any city, exempted village or local school district, or a private, public, parochial school, college or university—Sales of lunches, meals or refreshments to teachers, students, pupils—Lunch room or cafeteria conducted not for profit—Not transactions subject to a sales tax—Sections 4839-6, 5546-2 G. C..... 195

RESIDENCE —

- Bus transportation—How near a bus transporting pupils may pass residence or private driveway of pupil—Local board of education, or county board when concerned, has discretionary power for such determination—When transportation provided, board in making decision must employ a rule of reason commensurate with circumstances—Section 4855 G. C..... 745

SALARY —

- School districts, city—Salaries of superintendents—Salaries of county superintendents of schools—Serving under either continuing or term contracts—Pursuant to former section 7690-1 et seq., G. C.—Salaries may lawfully be increased during term for which they were appointed—Opinion 5168, Opinions of Attorney General, 1942, page 374 overruled..... 717

EDUCATION — Continued

Page

SCHOOL BUILDING —

- 1. Bond issue—To construct and equip vocational school building—Approved by electors of school district.
- 2. Notes—Short time—May only be issued in anticipation of issuance of bonds—If issued and sold, Uniform Bond Act contemplates bonds shall be issued and sold and notes paid from proceeds of bond sale and any money remaining from sale of notes—Section 2293-1 et seq., G. C.
- 3. Sale of notes issued by board of education, Uniform Bond Act—Governed by sections 2293-27, 2293-28, 2293-29, 2293-29b, 2295-14 G. C..... 462

Compatible employment—One person employed as teacher and as janitor in school building—Compensated for each employment—No impropriety..... 274

Fire protection—Township trustees—No authority to contract with municipality for such municipality to furnish fire protection exclusively to public school buildings within township.... 53

SCHOOL DISTRICT —

- 1. Budget law—Section 5625-1 et seq., G. C.—School districts and other political subdivisions shall keep within respective incomes during ensuing fiscal year—No taxing authority shall incur indebtedness in excess of estimated revenue—Budget commission—Official certificates—Estimated resources.
- 2. Tax bonds, delinquent—May not be issued by taxing authority of subdivision to fund deficit created prior fiscal year in violation of limitation and restrictions on indebtedness—Section 2293-43 G. C..... 25

SCHOOL DISTRICT, CITY—

Tuberculosis hospital, county—Board of education of city school district—Without authority to establish at hospital a special school for youth of school age, inmates of such hospital..... 385

SCHOOL DISTRICT — CITY — COUNTY —

SUPERINTENDENT —

School districts, city—Salaries of superintendents—Salaries of county superintendents of schools—Serving under either continuing or term contracts—Pursuant to former section 7690-1 et seq., G. C.—Salaries may lawfully be increased during term for which they were appointed—Opinion 5168, Opinions of Attorney General, 1942, page 374 overruled..... 717

EDUCATION — Continued

Page

SCHOOL DISTRICT —

- Fire protection—School district—May not by itself or by uniting with political subdivision engage in fire protection—May not levy tax for such purpose..... 105

SCHOOL DISTRICT—TRANSFER —

- Transfer—Territory from local school district within county school system to adjoining county school district or adjoining city or exempted village school district—Changes of boundary lines in either county—Right of protest—Limited to electors residing in district or districts from which territory transferred—No right of protest accrues to electors who reside in districts affected by such transfer of territory to adjoining county school district—Sections 4831-3, 4831-13 G. C..... 300

SCHOOLS FOR FIREMEN —

1. Firemen, schools of instruction designed to promote efficiency —Phrase used in section 4390 G. C. includes regularly established institutions of learning, institutions conducting conferences or conventions of an educational nature in art or science of fire fighting—Instruction should be to promote efficiency of firemen.
2. Attendance—Officers or other designated members of fire department at conference or convention—Legislative authority of municipality or township—Power to authorize attendance —School—Greater efficiency of fire department.
3. Council—Authority for attendance—Specific grant—General ordinance—Terms and conditions established for Director of Public Safety to authorize attendance..... 667

SCHOOL FOUNDATION LAW —

1. School districts to be entitled to additional aid—Must have tax levy for current school operation of at least three mills and taxing district of said school district must have total tax levies of at least ten mills for all purposes—Sections 4848 to 4848-10 G. C.
2. Board of education of school district—Where above requirements met and one or more schools maintained—Average daily attendance—Less than one hundred and eighty pupils—Requirements to be entitled to receive additional aid under school foundation program—Fund—Difference between amount necessary to operate at reasonable level of educational efficiency, not less than \$1150.00 per annum for each one teacher, elementary school, or \$2400.00 per annum for each two teacher, elementary school, and computed yield, three mills on each dollar, property on tax duplicate, plus total income of district received from all other state sources but exclusive of federal and state aid for vocational education, state aid for special classes and interest on irreducible debt and income from school trust and land rental funds..... 129

EDUCATION — Continued

Page

HIGH SCHOOL —

Parochial school curriculum—Child of compulsory school age—
 Completion, first eight grades of school—Ohio statutes do not
 require attendance at high school to pursue curriculum—
 Proviso, regular attendance at a vocational, commercial or
 other special type of school, parochial or otherwise—Instruc-
 tion—Term and hours equivalent to those of established
 high schools. 544

RURAL SCHOOL —

Parochial school curriculum—Child of compulsory school age—
 Completion, first eight grades of school—Ohio statutes do not
 require attendance at high school to pursue curriculum—
 Proviso, regular attendance at a vocational, commercial or
 other special type of school, parochial or otherwise—Instruc-
 tion—Term and hours equivalent to those of established high
 schools. 544

SCHOOL — SPECIAL —

Tuberculosis hospital, county—Board of education of city school
 district—Without authority to establish at hospital a special
 school for youth of school age, inmates of such hospital..... 385

SCHOOL —

Tax, sales—Board of education in any city, exempted village or
 local school district, or a private, public, parochial school, col-
 lege or university—Sales of lunches, meals or refreshments to
 teachers, students, pupils—Lunch room or cafeteria conducted
 not for profit—Not transactions subject to a sales tax—Sec-
 tions 4839-6, 5546-2 G. C. 195

SCHOOL TERRITORY TRANSFER —

Transfer territory from one school district to another school dis-
 trict—Section 4831 et seq., G. C.—House Bill 217, 95 General
 Assembly—SEE EDUCATION — TRANSFER — SCHOOL
 TERRITORY 75

STATE CONTROLLING BOARD —

1. School foundation law—School districts to be entitled to addi-
 tional aid—Must have tax levy for current school operation of
 at least three mills and taxing district of said school district
 must have total tax levies of at least ten mills for all pur-
 poses—Sections 4848 to 4848-10 G. C.

2. Board of education of school district—Where above require-
 ments met and one or more schools maintained—Average
 daily attendance—Less than one hundred and eighty pupils—
 Requirements to be entitled to receive additional aid under

EDUCATION — Continued

Page

STATE CONTROLLING BOARD — Concluded

school foundation program—Fund—Difference between amount necessary to operate at reasonable level of educational efficiency, not less than \$1150.00 per annum for each one teacher, elementary school, or \$2400.00 per annum for each two teacher, elementary school, and computed yield, three mills on each dollar, property on tax duplicate, plus total income of district received from all other state sources but exclusive of federal and state aid for vocational education, state aid for special classes and interest on irreducible debt and income from school trust and land rental funds..... 129

STUDENT—PUPIL —

Tax, sales—Board of education in any city, exempted village or local school district, or a private, public, parochial school, college or university—Sales of lunches, meals or refreshments to teachers, students, pupils—Lunch room or cafeteria conducted not for profit—Not transactions subject to a sales tax—Sections 4839-6, 5546-2 G. C..... 195

SUPERINTENDENT — CITY — COUNTY — SCHOOL DISTRICT —

School districts, city—Salaries of superintendents—Salaries of county superintendents of schools—Serving under either continuing or term contracts—Pursuant to former section 7690-1 et seq., G. C.—Salaries may lawfully be increased during term for which they were appointed—Opinion 5168, Opinions of Attorney General, 1942, page 374 overruled..... 717

TAX —

Fire protection—School district—May not by itself or by uniting with political subdivision engage in fire protection—May not levy tax for such purpose..... 105

Excise—Where municipal ordinance imposes such tax on all consumers—Commodities or services such as natural gas, electrical energy, local telephone service and water consumed or used in municipality—Board of education purchasing and using such commodities or service within municipality liable for payment of tax—In absence of any exemption provision in ordinance.... 425

TAX LEVY —

Transfer territory from one school district to another school district—Section 4831 et seq., G. C.—House Bill 217, 95 General Assembly—SEE EDUCATION—TRANSFER—SCHOOL TERRITORY 75

EDUCATION — Continued

Page

TAX — LEVY — TEN MILL — THREE MILL.—

1. School foundation law—School districts to be entitled to additional aid—Must have tax levy for current school operation of at least three mills and taxing district of said school district must have total tax levies of at least ten mills for all purposes—Sections 4848 to 4848-10 G. C.

2. Board of education of school district—Where above requirements met and one or more schools maintained—Average daily attendance—Less than one hundred and eighty pupils—Requirements to be entitled to receive additional aid under school foundation program—Fund—Difference between amount necessary to operate at reasonable level of education efficiency, not less than \$1150.00 per annum for each one teacher, elementary school, or \$2400.00 per annum for each two teacher, elementary school, and computed yield, three mills on each dollar, property on tax duplicate, plus total income of district received from all other state sources but exclusive of federal and state aid for vocational education, state aid for special classes and interest on irreducible debt and income from school trust and land rental funds..... 129

TAX, SALES —

Board of education in any city, exempted village or local school district, or a private, public, parochial school, college or university—Sales of lunches, meals or refreshments to teachers, students, pupils—Lunch room or cafeteria conducted not for profit—Not transactions subject to a sales tax—Sections 4839-6, 5546-2 G. C..... 195

TEACHER —

Armed or auxiliary services United States—World War II—Teacher—Returned honorably discharged—Desired to resume teaching position—Board of Education—Good and just cause to terminate contract of teacher employed to teach during absence of soldier who would have performed duties had he not been absent in war service—Sections 4842-10, 4842-12 G. C. 456

TEACHERS' CERTIFICATE —

1. Civil service regulations—Persons who have been drawn from classified service and employed by board of education for pupil-personnel work and are later granted teachers' certificates as pupil-personnel workers, section 4857-1 G. C. may be changed from employe status under classified service and appointed to same duties under status as teachers.

2. Employes so appointed as teachers come under provisions of continuing contract law—Proviso, they have qualification of service as teachers as prescribed in section 4842-8 G. C.—Service as classified civil service employe will not be counted for credit to reach such qualification..... 363

	<i>Page</i>
EDUCATION — Continued	
TEACHER —	
Compatible employment—One person employed as teacher and as janitor in school building—Compensated for each employment—No impropriety.....	274
SEE — TAX SALES — ABOVE —	195
SUBSTITUTE TEACHER — SEE TEACHER — ABOVE —.....	456
TEN MILL LIMITATION —	
Transfer territory from one school district to another school district—Section 4831 et seq., G. C.—House Bill 217, 95 General Assembly—SEE EDUCATION—TRANSFER—SCHOOL TERRITORY	75
TRANSFER — TERRITORY —	
Transfer—Territory from local school district within county school system to adjoining county school district or adjoining city or exempted village school district—Changes of boundary lines in either county—Right of protest—Limited to electors residing in district or districts from which territory transferred—No right of protest accrues to electors who reside in districts affected by such transfer of territory to adjoining county school district—Sections 4831-3, 4831-13 G. C.....	300
1. Transfer, territory from one school district to another school district—To be lawful must be done in pursuance of plans for territorial organization of school districts—Section 4831 et seq., G. C. effective September 16, 1943.	
2. House Bill 217, 95 General Assembly—Since effective date, no authority to transfer school territory, create new districts or abolish former ones until adoption and consummation of plans to organize school district territory—Thereafter, no change may be made except by statutory compliance.	
3. Duty of county board of education to carry out procedural steps for bi-annual plan of territorial organization, adoption and consummation—Reason, to preserve and protect right of protest—Section 4831-3 G. C.	
4. Status, transfer part of district "A" to district "B"—"District affected"—"All the territory"—Protest to be effective should be signed by 51% of electors in area, taken as a whole, comprising all territory of both districts "A" and "B".	
5. Where plan provides for incorporation in district "A" of all territory of district "B", any protest filed must be signed by at least 51% of all electors residing in combined area of both	

EDUCATION — Continued
 TRANSFER — TERRITORY — CONCLUDED
 districts "A" and "B".

Page

6. Procedure where transfer, part of district "A" to district "B", another part to district "C" and still another part to district "D" thus eliminating district "A".
7. New school district created by consolidation, two or more existing districts, protest to be effective must be signed by at least 51% of resident electors in area included in such proposed consolidation.
8. When plan of school district organization does not provide for changes in school district boundaries and protest is filed for failure to change boundary lines, protest should be signed by at least 51% of resident electors in area comprising each and all of school districts that may be affected.
9. Status, plan of territorial organization adopted and then submitted to superintendent of public instruction—Protest—Reconsideration—Approval by such superintendent.
10. When county board of education of new district must perform duties—Election—Next regular election for members held in odd numbered year—Board of five members elected to serve four years.
11. New school district created by combining two existing districts, one had unexpired voted tax levy outside ten-mill limitation, taxing authority of newly created district may lawfully spread said voted levy over all territory of consolidated district.
12. Two school districts consolidated—Tax levies which had been made outside the ten-mill limitation for retirement of bonds in one district may be spread over entire combined district even though debt has been contracted in only one district.
13. If proper petition filed with request to include in forthcoming plan certain transfers of territory from local school district to adjoining county school district, and petition is filed on or before March first in even numbered years, it is duty of county board of education to include such requested transfer of territory in said plan, even though board may have previously adopted its proposed biennial plan of organization and it may be necessary to call a special meeting and reconsider, amend and re-adopt said biennial plan.
14. Where county board of education included in plan of territorial organization, transfer of territory requested in petition filed with county board of education signed by 75% of electors of territory, or of its own volition, the right of protest is not foreclosed, nor in any way affected—Right of protest must be preserved.

	Page
EDUCATION — Concluded	
TRANSPORTATION —	
Bus transportation—How near a bus transporting pupils may pass residence or private driveway of pupil—Local board of education, or county board when concerned, has discretionary power for such determination—When transportation provided, board in making decision must employ a rule of reason commensurate with circumstances—Section 4855 G. C.....	745
TUBERCULOSIS HOSPITAL, COUNTY —	
Board of education of city school district—Without authority to establish at hospital a special school for youth of school age, inmates of such hospital.....	385
UNIFORM BOND ACT —	
1. Bond issue—To construct and equip vocational school building—Approved by electors of school district.	
2. Notes—Short time—May only be issued in anticipation of issuance of bonds—If issued and sold, Uniform Bond Act contemplates bonds shall be issued and sold and notes paid from proceeds of bond sale and any money remaining from sale of notes—Section 2293-1 et seq. G. C.	
3. Sale of notes issued by board of education, Uniform Bond Act—Governed by sections 2293-27, 2293-28, 2293-29, 2293-29b, 2295-14 G. C.....	462
UNITED STATES ARMED SERVICES —	
Armed or auxiliary services United States—World War II—Teacher—Returned honorably discharged—Desired to resume teaching position—Board of education—Good and just cause to terminate contract of teacher employed to teach during absence of soldier who would have performed duties had he not been absent in war service—Sections 4842-10, 4842-12 G. C....	456
EDUCATION — FINIS —	
ELECTION —	
1. County commissioner not a candidate for re-election—Deceased after July 20, 1944—Successor for remainder of term shall be elected at November election—Section 2397 G. C.	
2. No provision of law to authorize nomination of person for election to office of county commissioner to serve unexpired term of commissioner who deceased after July 20, 1944.	
3. Board of elections—Duty to provide ballot to voters to write in name of choice for election to office of county commissioner—Vacancy—Unexpired term of deceased county commissioner—Board not authorized to place any names of persons to be voted for upon ballot.....	537

ELECTIONS, CLERK — BOARD OF —

Page

1. Absent war voter ballots—Amended Senate Bill 284, 95 General Assembly—Application—May lawfully be delivered to clerk of board of elections of county where voter has voting residence—Person other than applicant to vote may apply for such ballot—Pursuant to either paragraph a, section 1 of act or by a relative, authority paragraph b, section 1 of act.
2. Application form prescribed in paragraph b, section 1 of act—Is for use of relatives of persons entitled to cast absent war voter ballots—Obtained from clerk, board of elections by any person authorized by relative specified in said act..... 348

ELECTION —

1. Prosecuting attorney—Person elected to office while serving in armed forces of United States—In foreign country—May take oath of office while stationed in such foreign country.
2. Oath of office—May be administered by any commissioned officer of armed forces of United States—Section 14862 G. C.
3. Person heretofore elected prosecuting attorney who served and was subsequently reelected may file bond and oath of office indorsed thereon, prior to first Monday of January next following such election..... 622

ELECTION — GENERAL — SPECIAL — PRIMARY —

Cemetery—Village owning cemetery not connected with township or other cemetery association—May levy tax on property of such village for cemetery purposes—Where proposal submitted to vote of electors—Must be at November general election—Section 5625-17 G. C.—Special or primary election—Any time in year 1944—Amended Senate Bill 69, 95 General Assembly. 117

ELECTION — PRIMARY —

Held May 9, 1944—Where person nominated as candidate for election to county office, November 7, 1944, general election, dies after ballots printed, mandatory duty of board of elections to cause strips of paper bearing name of person certified to fill vacancy, to be printed and pasted on ballots to cover name of deceased candidate—County central committee of political party which made nomination shall certify to county board of elections name of person selected to fill vacancy—Person certified must furnish written acceptance of nomination. 504

ELECTION —

Residence on federal-owned territory—Under the law, standing alone, does not constitute grounds to deny the right to vote—

ELECTION — CONCLUDED

Page

Persons residing on such territory entitled to vote, if otherwise qualified—Territory acquired under authority of "Urgent Deficiency Appropriation Act, 1941," Public Law Numbered 9-77th Congress, the "Additional Urgent Deficiency Appropriation Act, 1941," Public Law Numbered 73-77th Congress and Public Law Numbered 849-76th Congress, as amended, popularly known as "Lanham Act.".....

594

1. Township park—Established by vote of electors of township, including those who resided in municipality lying within township—Subsequent incorporation into village of remaining portion of such township will have no effect on board of park commissioners appointed to establish and manage such park—Board has power to levy taxes on all property in such township—Sections 3423, 3415 et seq., G. C.
2. All area of township incorporated into two municipalities—Does not affect existence or official organization of township—Taxes levied or to be levied for township purposes will be collected and paid into township treasury as provided by law.
3. Village—Incorporated—First election of officers held—Village council may proceed to fix compensation of officers—Within limitation of section 4219 G. C.—May fix compensation, members of council—Action will not violate prohibition of section 4219 G. C. against increase of salary of officer during his term.
4. Discussion, right of municipal council to hold meetings outside of corporate boundaries.....

406

Township trustees—Section 3327 G. C.—Where determination made that number of constables to be elected biennially shall be increased over number previously authorized—Trustees without authority to name appointee to serve in interim until successor has been duly elected at next biennial election.....

580

ELECTIONS, BOARD OF —

1. Armed Forces, United States—Member board of elections—Entitled to receive compensation for that office while in service.
2. Deputy appointed by county officer cannot receive compensation while absent from duties by reason of such service.....
1. County commissioner not a candidate for re-election—Deceased after July 20, 1944—Successor for remainder of term shall be elected at November election—Section 2307 G. C.

294

ELECTIONS, BOARD OF — Concluded	Page
2. No provision of law to authorize nomination of person for election to office of county commissioner to serve unexpired term of commissioner who deceased after July 20, 1944.	
3. Board of elections—Duty to provide ballot to voters to write in name of choice for election to office of county commissioners—Vacancy—Unexpired term of deceased county commissioner—Board not authorized to place any names of persons to be voted for upon ballot.....	537
 Election, primary—Held May 9, 1944—Where person nominated as candidate for election to county office, November 7, 1944, general election, dies after ballots printed, mandatory duty of board of elections to cause strips of paper bearing name of person certified to fill vacancy, to be printed and pasted on ballots to cover name of deceased candidate—County central committee of political party which made nomination shall certify to county board of elections name of persons selected to fill vacancy—Person certified must furnish written acceptance of nomination.....	504
 Uniform Tax Levy Law—Section 5625-1 et seq., G. C.—By enactment of said law and by repeal of sections 3061, 3061-1 G. C., 109 O. L. 284, section 3059 G. C. was rendered operative.	570
 ELECTIVE OFFICE —	
County engineer—Declaration of candidacy for office—Accompanying petition presented by or on behalf of person in army of United States—May not legally be rejected for filing merely because order, Secretary of War, prohibits person in Army United States from becoming candidate for public office.	41
 ELECTORS —	
1. Bond issue—To construct and equip vocational school building—Approved by electors of school district.	
2. Notes—Short time—May only be issued in anticipation of issuance of bonds—If issued and sold, Uniform Bond Act contemplates bonds shall be issued and sold and notes paid from proceeds of bond sale and any money remaining from sale of notes—Section 2293-1 et seq., G. C.	
3. Sale of notes issued by board of education, Uniform Bond Act—Governed by sections 2293-27, 2293-28, 2293-29, 2293-29b, 2295-14 G. C.....	462

ELECTORS — RESIDENT —*Page*

1. Municipality—Where council passed ordinance to annex contiguous territory and no electors resided in territory to be annexed, section 3561-1 G. C. as to vote of electors in territory has no application—County commissioners, upon filing municipality's petition for annexation, may proceed to hearing and action on petition—Section 3558 et seq., G. C.
2. Municipality—Filed petition with county commissioners to annex contiguous territory—Resident electors—Filed with township trustees, where territory located, petition to incorporate village which would include such territory—Petition first filed will have precedence—Proceedings under petition last filed will be stayed—Section 3526 et seq., G. C..... 138

ELECTRICITY —

- Tax, excise—Where municipal ordinance imposes such tax on all consumers—Commodities or services such as natural gas, electrical energy, local telephone service and water consumed or used in municipality—Board of education purchasing and using such commodities or service within municipality liable for payment of tax—In absence of any exemption provision in ordinance. 425

EMPLOYER — EMPLOYEE —

1. Armed Forces, United States—Member board of elections—Entitled to receive compensation for that office while in service.
2. Deputy appointed by county officer cannot receive compensation while absent from duties by reason of such service..... 294

Armed Services of United States—State employe left state employment to enter such services—Upon return to position held immediately prior to entry into armed services, such employe entitled to temporary salary increase for years 1943, 1944—House Bill 227, 95 General Assembly—Increase computed on salary received at time employe left state employ to enter armed services..... 397

1. Bond premium—County hospital trustees—No authority to pay out of public funds premium on bond given to secure faithful performance of duties by any employes of board.
2. Bond—Superintendent—County hospital—May be paid for out of public funds—Sections 3137, 9573-1 G. C..... 280

Campaign fund—Employes in classified civil service—May voluntarily contribute either to political organizations or a cam-

EMPLOYER — EMPLOYEE — Continued

Page

paign fund of candidate running for political office without violating any provisions of civil service laws—Sections 486-1 to 486-31 G. C.....	649
1. Civil service regulations—Persons who have been drawn from classified service and employed by board of education for pupil-personnel work and are later granted teachers' certificates as pupil-personnel workers, section 4857-1 G. C. may be changed from employe status under classified service and appointed to same duties under status as teachers.	
2. Employes so appointed as teachers come under provisions of continuing contract law—Proviso, they have qualification of service as teachers as prescribed in section 4842-8 G. C.—Service as classified civil service employes will not be counted for credit to reach such qualification.....	363
Classified civil service, state of Ohio—Persons employed by Director of Health—Paid by Department of Health with state funds originating in Federal grant under Title VI, Social Security Act—Assigned to work in local health districts—Within classified civil service of state.....	736
Compatible employment—One person employed as teacher and as janitor in school building—Compensated for each employment—No impropriety.....	274
1. Female under age of twenty-one years—May be employed not more than twenty-four hours in any one week in irregular service under conditions listed in section 13993-3 G. C.	
2. Employment of females under age of twenty-one years in occupations listed in section 12993 G. C.—Limitations under section 12996 G. C. suspended for period Amended Substitute Senate Bill 126 is effective.	
3. Period of suspension—Females between ages sixteen and eighteen years, holders of age and schooling certificates, may be employed in occupations listed in section 12993 G. C., free from restrictions found in section 12996 G. C.	
4. No minor under age of sixteen years may be employed in any theatre except on stage when not otherwise prohibited by law.	314
Jurors, commissioner of—Not entitled to receive additional compensation by reason of performing diverse clerical duties incident to drawing and impanelling of jurors.....	568

EMPLOYER — EMPLOYE — Continued

Page

1. Municipality—Proceeds of funds distributed under provisions of sections 6309-2, 5537, 5541-8 G. C. may be used for maintenance of storm sewers in connection with street improvements or which are used for street drainage—Salaries of employes engaged exclusively in such maintenance included.
2. Such funds may not be expended for construction or maintenance of storm sewers which serve no purpose in connection with street drainage.
3. Municipalities may use such funds to install traffic signs—Benefit and protection of traveling public—May be inside or outside of traveled portion of streets..... 369
1. Relief Commission, County Soldiers'—Established to render financial aid under certain circumstances to indigent or needy ex-service men and women or their dependents—Cannot be construed to include assisting such persons in matters pertaining to return to civilian status or aid in enforcement of rights growing out of military service.
2. Not authorized to employ persons and pay salary out of Soldiers' Relief Fund—County commissioners—Cannot appropriate funds to employ such persons to aid returning veterans—Exception, financial help to those entitled to assistance..... 475
1. Retirement System, Public Employes—Member—On or before June 30, 1938—Relinquished membership by withdrawal of accumulated contributions—To be entitled to all rights upon superannuation retirement, i. e., annuity, pension and prior service, employe may within five years return and pay to employes savings fund accumulated contributions as they were at time of separation plus interest from date of withdrawal to date of re-deposit.
2. Employe, member of system after June 30, 1938—Withdrawal—Relinquishment of membership—Status of rights upon return to system—Prior service—Sections 486-57, 486-60 G. C. 530
1. Township clerk—Township has annual budget in excess of \$5,000.00—Entitled to salary stipulated by section 3308 G. C. for service during portion of year served—Basis \$350.00 per year—Additional compensation—2% excess of expenditures of township during period of incumbency over sum \$5,000.00 provided total compensation shall not exceed \$600.00.
2. Vacancy—Township clerk—Township has annual budget in excess of \$5,000.00—Successor to clerk may receive in addition to stipulated salary \$350.00 per annum, 2% total township expenditures during incumbency in excess of \$5,000.00 Proviso, total compensation shall not exceed \$600.00 in any one calendar year..... 17

EMPLOYER — EMPLOYEE — Concluded

Page

1. United States Army—Civilian employes—Operation of motor vehicles owned by United States government—Highway of state on official business—To operate such vehicles, not required to obtain motor vehicle driver's license under Ohio "driver's license law"—Section 6296-1 et seq., G. C.
2. When such motor vehicles not owned by United States—Operated by civilian employes of army—Used on official business in course of employment—Driver's license required..... 524

Vacation—Lawful salary ordinance—If city employe earned right to vacation with pay but died before receiving benefit, payment of vacation allowance may not be made to employe's estate or beneficiary subsequent to his death..... 575

Village council—Co-extensive with township:

1. Not required to establish office of justice of peace or office of constable or to regulate disposition of fees, compensation, clerks or other officers and employes—Section 3512 G. C.
2. Justice of peace and constable—Duly elected and qualified in municipality—Co-extensive with township—Duly constituted officers—Such status not changed by failure of council of municipality to enact ordinance providing officers, regulation of fees, compensation, clerks and other officers and employes.
3. Where duly elected and qualified constable in such township in active military service—Wholly absent from township—Village council without power to declare office vacant. 285

ENACTMENT, LEGISLATIVE —

Canal property owned by state—Parties desiring to cross canal property by means of bridges, structures or other facilities must have lawful authority to do so—By special act of Legislature or by lease—Section 13965 G. C..... 489

ENTERTAINMENT —

Muskingum Watershed Conservancy District—Cannot spend conservancy district recreational funds to advertise and to entertain persons invited by district officials to inspect works of district and its recreational facilities..... 603

EQUIPMENT —

Building—Moneys distributed to municipalities under sections 6309-2, 5537, 5541-8 G. C. may not be used to finance cost of a building, notwithstanding use of said building is for sole purpose of housing street repair and construction equipment..... 121

EQUIPMENT — Concluded

Page

1. Contract—Made by village with several adjoining townships to furnish fire protection—Section 3298-60 G. C. Member of village fire department if injured, or his beneficiaries if he is killed, in course of employment, has right to benefits and allowances provided by Workmen's Compensation Law—In addition thereto rights and benefits of firemen's indemnity fund—Section 4647-1 et seq., G. C.
2. Contract may lawfully provide that adjoining townships where fire protection given shall reimburse village in proportions as agreed upon—Damage to any village fire equipment incurred in performance of service outside limits of village..... 11

Road machinery or automobiles or other conveyances purchased under authority section 7200 G. C., or furniture or equipment purchased for use of various county offices—County commissioners—Without authority to lease to private persons—Opinions Attorney General 1935 page 1300, No. 4767, overruled in part..... 45

Township Trustees:

1. No mandatory duty to widen township highway to accommodate machinery or equipment having wider traction than ordinary vehicles.
2. Discretion—May widen such township road—Section 3298-1 et seq., G. C..... 326

ERROR —

Recount of votes—Section 4785-162 et seq., G. C.—Petitioner entitled to refund of deposit made for each precinct where error established sufficient to change results by at least two per cent of total vote cast for office—True whether or not change in relative position of candidates for office effected..... 401

EXAMINATION —

1. Mine Inspector, Second Class Deputy—Recommended by Chief, Division of Mines—Promotion to First Class Deputy Mine Inspector—Examination—Upon passing, classification, certification to civil service commission, should be paid salary, \$3600.00 per annum.
2. If not so paid, entitled to be paid difference between what he actually received and what he would have received at rate, \$3600.00 per annum..... 57

EXCESS —

1. Forfeiture—County Auditor required to pay over to county treasurer proceeds from sale of forfeited lands after deduc-

EXCESS — Concluded	Page
tion of costs pertaining to forfeiture and sale of forfeited lands—Exception—Those paid under section 5704-3 G. C.	
2. Where proceeds greater than aggregate amount due subdivisions for taxes, assessments, interest and penalties against said land, county treasurer required to retain excess in treasury for proper owner of forfeited land—Section 5771 G. C.....	471

EXPENSES — CURRENT —

Tax levied by county commissioners—Section 6927 G. C.—Last five years fifteen mill tax limitation was in effect—Purpose to pay township's portion of cost of permanent road improvement—Constructed by commissioners under section 6907 et seq., G. C.—Anticipation of collection—County bonds issued under section 6929 G. C. and Uniform Bond Law—Such tax may not be considered as a levy for township current expenses or debt charges to compute minimum two-thirds average levy to which township may be entitled—Section 5625-23, paragraph d, G. C.....	124
---	-----

EXPENSE —

Juvenile court or juvenile department of probate court—Board of county commissioners—Duty to appropriate sufficient moneys for payment of administrative expenses—May include reasonable expenses of judge and probation officers in attendance at conferences where juvenile and welfare problems are discussed—Necessity for such attendance must be determined—Section 1639-57 G. C.....	373
---	-----

1. Meetings—Department of Public Welfare—Authorized to call meetings for designated purposes, sections 1356, 1357 G. C.—Expenses of invitees authorized to be paid from funds appropriated to departments from which invitees called.	
2. No provision of General Code to authorize Department of Public Welfare to call or issue invitations to annual meetings of state and national organizations—No authority for counties to pay expenses of those who attend such meetings.....	262

1. Minor child—In need of poor relief at public expense—Does not have legal settlement in county—Primary duty of county, as distinguished from county relief authority, to furnish such relief—Cost may be recovered—Sections 3482, 3483, 3484, 3484-1, 3484-2 G. C.	
2. Where wife and minor children abandoned—County of legal settlement—Thereupon or within twelve months such children adjudicated dependent children—Continuously receive relief at county expense—Undivorced father or mother of such chil-	

EXPENSE — Concluded	Page
dren can not obtain new legal settlement in any other county of state through provisions of section 3477 G. C.	
3. Illegitimate children—Where mother having legal settlement in one county of state, gives birth to illegitimate children in another county, such children derivatively acquire legal settlement of mother in such other county.....	608
1. Municipality—May not by ordinance or resolution of council require its water revenue fund to be charged annual sum of money, cost of general overhead service of general officers, i. e., law department, finance department, etc., or probable cost of rental of office space, heat, light, etc.—Section 3959 G. C.	
2. Municipality may pay out of waterworks' revenues into municipal treasury reasonable value of office space, heat and light, furnished to department by city—Part of necessary expense to conduct and manage waterworks—Sections 280, 3959 G. C.	151
Muskingum Watershed Conservancy District—Cannot spend conservancy district recreational funds to advertise and to entertain persons invited by district officials to inspect works of district and its recreational facilities.....	603
Recount of votes—Section 4785-162 et seq., G. C.—Petitioner entitled to refund of deposit made for each precinct where error established sufficient to change results by at least two per cent of total vote cast for office—True whether or not change in relative position of candidates for office effected.....	401
1. Relief of poor—State function—Authority for levying taxes or expending public funds by local authorities—Must be found in general laws enacted by General Assembly.	
2. Municipal corporation—Without authority to provide relief to persons for whom county is made responsible—Section 3476 G. C.	
3. County and city may contract that county's poor shall be received and cared for in city infirmary—Section 2419-1 G. C.	
4. City which assumes care of poor for whom county is by law responsible has no recourse against county for expense in absence of contract for care.....	480
FAIR —	
1. Agricultural society, county—Owns real estate used as site to hold annual fairs or exhibits—If site greater in size than	

FAIR — Concluded

Page

requirements for necessary uses or not suitable in formation or character, society may sell and convey a portion without consent of county commissioners to such sale—If county may have contributed part or all of cost of original purchase of such real estate, no change in status.

2. If property sold, proceeds of sale may be retained by society— No obligation to pay any portion of funds into county treasury. 689

1. County commissioners, board of—Cannot grant funds to independent agricultural societies under section 9887 G. C. to erect, repair or improve buildings on land where society holds its fair.

2. Board cannot grant funds to independent agricultural society, section 9894 G. C. for “encouraging such independent agricultural society” unless society has complete control and management of real estate and buildings and other structures whereon and wherein its fairs are held..... 588

FAMILY —

Zoning ordinance—Established area called dwelling-house district—Single-family dwellings—Family—“Any number of individuals living together as single housekeeping unit and doing their cooking on the premises”—Accessory use—“Dwelling or apartment occupied as private residence”—“One or more rooms may be rented or table-board furnished”— Juvenile court—Not a violation of section 1639-22 G. C. to place four or fewer children for care in private home, single residence. 377

FEDERAL BANKING ACT —

Banking Act, Ohio—Federal Banking Act—Persons, firms or corporations not licensed to engage in banking business may not engage in business of selling and issuing drafts or money orders. 322

FEDERAL GRANT —

Classified civil service, state of Ohio—Persons employed by Director of Health—Paid by Department of Health with state funds originating in Federal grant under Title VI, Social Security Act—Assigned to work in local health districts— Within classified civil service of state..... 736

FEDERAL GOVERNMENT —

Contract—Specifications for public contract provided price shall be increased or decreased should there be corresponding increase or decrease after contract had been let, in event freight

FEDERAL GOVERNMENT — Concluded	<i>Page</i>
rates altered—Subsequently internal revenue code section 3475 was enacted—Transportation company required to collect from customer, tax of three per cent of cost of transportation—Such additional tax not increase or decrease in public freight rates of company—Does not authorize increase or decrease in compensation payable under terms of contract.....	191
FEDERAL-OWNED TERRITORY —	
Residence on federal-owner territory—Under the law, standing alone, does not constitute grounds to deny the right to vote —Persons residing on such territory entitled to vote, if otherwise qualified—Territory acquired under authority of “Urgent Deficiency Appropriation Act, 1941” Public Law Numbered 9-77th Congress, the “Additional Urgent Deficiency Appropriation Act 1941,” Public Law Numbered 73-77th Congress and Public Law Numbered 849-76th Congress, as amended, popularly known as “Lanham Act.”.....	594
FEDERAL SERVICE —	
Soldier sailor or marine—Military forces of United States—Service—Received either an honorable discharge or “certificate of service” to show completion of required period of active service or that he is honorably relieved from active Federal service and is transferred to enlisted Reserve Corps, eligible for assistance providing for soldiers’ relief—Section 2930 et seq., G. C.—Opinion 2422, Opinions Attorney General, 1940, Volume 1, page 595, modified.....	306
FEDERAL-SEE UNITED STATES — ALSO —	
FEE —	
1. Index—Mortgage—Real and personal property—When presented for recording, mortgage should be indexed in chattel mortgage index specifically provided for by section 8563 G. C. —No further index for filed chattel mortgages required.	
2. Chattel mortgage record—Book provided by county to record mortgage—Real and personal property.	
3. Fees—Recorder authorized to charge for services not specifically provided for in such sums as are allowed by law for like services—Sections 8563, 8572 G. C.	
4. Sworn statement, section 8546 G. C., incorporated in mortgage, real and personal property—Recorder required to record mortgage in its entirety—Sworn statement must also be recorded in chattel mortgage record—No authority for omission from either record.....	514

FEE — Concluded	<i>Page</i>
Jurors, commissioner of—Not entitled to receive additional compensation by reason of performing diverse clerical duties incident to drawing and impanelling of jurors.....	568
Payable to probate court from county treasury—Provisions, section 10501-43 G. C. mandatory as to fees enumerated—Such fees must be received by probate court notwithstanding provisions, section 2983 G. C., which is a general statute.....	433
Village council—Co-extensive with township:	
1. Not required to establish office of justice of peace or office of constable or to regulate disposition of fees, compensation, clerks or other officers and employes—Section 3512 G. C.	
2. Justice of peace and constable—Duly elected and qualified in municipality—Co-extensive with township—Duly constituted officers—Such status not changed by failure of council of municipality to enact ordinance providing officers, regulation of fees, compensation, clerks and other officers and employes,	
3. Where duly elected and qualified constable in such township in active military service—Wholly absent from township—Village council without power to declare office vacant.....	285

FELONY —

Prisoner committed to Ohio State Reformatory by court having general jurisdiction to try felonies—Superintendent—No right to refuse to receive such person even though under eighteen years of age at time of arraignment and conviction—Prisoner did not receive benefit of proceedings under sections 1639-29 and 1639-32 G. C.....	202
---	-----

FEMALE —

1. Criminal statute—Penalty for violation—Sentence to imprisonment “not less than ten days nor more than one year” or “not to exceed one year.” though subject to reversal for indefiniteness, is not void—Duty of authorities, in institution where person sentenced is committed, to retain custody of prisoner for one year unless prisoner sooner released by order of court of competent jurisdiction.
2. Where female over age of eighteen years is found guilty, on seven separate counts by juvenile court, of contributing to delinquency of children and is sentenced to Ohio Reformatory for Women, pursuant to section 1639-48 G. C., terms of sentences “not to exceed one year,” not specified to run concurrently, duty of reformatory officers to hold prisoners for full period of seven years unless court having jurisdiction by order, released prisoner from custody.

FEMALE — Concluded

Page

3. Increased sentences for second and third offenders in certain misdemeanor cases—Section 13457-1 G. C.—Provisions apply to commitments made to Ohio Reformatory for Women pursuant to section 1639-48 G. C..... 355
1. Female under age of twenty-one years—May be employed not more than twenty-four hours in any one week in irregular service under conditions listed in section 13993-3 G. C.
2. Employment of females under age of twenty-one years in occupations listed in section 12993 G. C.—Limitations under section 12996 G. C. suspended for period Amended Substitute Senate Bill 126 is effective.
3. Period of suspension—Females between ages sixteen and eighteen years, holders of age and schooling certificates, may be employed in occupations listed in section 12993 G. C., free from restrictions found in section 12996 G. C.
4. No minor under age of sixteen years may be employed in any theatre except on stage when not otherwise prohibited by law. 314

FENCE —

- Land—Parcel unplatted land within municipal corporation—Bounded in part by boundary line of such corporation—Not subject to provisions of section 5908 G. C. and cognate sections—Township trustees—No jurisdiction to enforce building or maintenance of partition fence between such land and adjacent land outside of municipal corporation..... 49

FINANCIAL INSTITUTION —

1. Deposits made in financial institution—By Superintendent of Banks or Superintendent of Building and Loan Associations—Capacity—Liquidation of financial institution—Not “deposits” belonging to state of Ohio or of another financial institution as such terms are used in section 5406 G. C.
2. Financial institution in making return of “taxable deposits” under authority of section 5411-2 G. C. may not deduct from gross deposits amounts representing deposits of Superintendent of Banks or Superintendent of Building and Loan Associations on theory such deposits are deposits of financial institutions or belonging to state of Ohio..... 269

FINANCIAL RESPONSIBILITY LAW —

1. License—Operator or chauffeur—Motor vehicle—Section 6296-7, paragraph f G. C.—Provisions applicable to judgments rendered prior to effective date of law.

FINANCIAL RESPONSIBILITY LAW —Concluded	Page
2. Unsatisfied live judgment—One not dormant or unenforcible and remains unpaid.	
3. Registrar of Motor Vehicles—Duty to determine and ascertain if applicant for motor vehicle license meets necessary requirements—Drivers' License Law—Information may be obtained from trial court through form of license application.	
4. Bankruptcy—Judgment—"Live judgment"—"Unsatisfied live judgment"—Section 6296-7 G. C.	
5. Judgment—Effect of Amended Drivers' License Law—Financial responsibility law—Driving rights—Revocation—Section 6296-7 G. C.	
6. License—Operator—Chauffeur—Issued on annual basis—Defendant who has outstanding unsatisfied live judgment against him must file proper proof of responsibility or make other necessary showing for like period before entitled to receive license—Section 6296-15 G. C.....	633

FIRE DEPARTMENT —

Insurance, casualty—Purchased by township trustee—Benefits—Accident and death for members of volunteer fire department May be paid for from township general fund—Section 3298-62 G. C.....	236
1. Fire department of city—Person who received provisional appointment and served—Full time regular member of such fire department—Subject to obligations and entitled to benefits of firemen's relief and pension fund—Sections 486-14, 4609, 4600 et seq., G. C.	
2. Appointed to position in city fire department—Served under non-compliance with provisions of sections 486-13, 486-14 G. C.—Not entitled to benefit of provisions of firemen's relief and pension fund—Section 4600 et seq., G. C.....	675

FIRE PROTECTION —

1. Contract—Made by village with several adjoining townships to furnish fire protection—Section 3298-60 G. C.—Member of village fire department if injured, or his beneficiaries if he is killed, in course of employment, has right to benefits and allowances provided by Workmen's Compensation Law—In addition thereto rights and benefits of firemen's indemnity fund—Section 4647-1 et seq., G. C.	
2. Contract may lawfully provide that adjoining townships where fire protection given shall reimburse village in proportions as agreed upon—Damage to any village fire equipment incurred in performance of service outside limits of village.....	11

	<i>Page</i>
FIRE PROTECTION — Concluded	
1. Fire protection by use of men and equipment of municipal fire department to a state hospital located outside boundaries of such municipality—Municipality without legal authority to enter into contract with state for such fire protection—Section 3298-60 G. C.	
2. No officer of state having custody, management or supervision of a state hospital located contiguous or near to boundaries of municipality has legal power to contract for service of fire department to protect hospital or inmates from fire.....	552
School district—May not by itself or by uniting with political subdivision engage in fire protection—May not levy tax for such purpose.....	105
Township trustees—No authority to contract with municipality for such municipality to furnish fire protection exclusively to public school buildings within township.....	53
FIREMEN'S INDEMNITY FUND —	
1. Contract—Made by village with several adjoining townships to furnish fire protection—Section 3298-60 G. C.—Member of village fire department if injured, or his beneficiaries if he is killed, in course of employment, has right to benefits and allowances provided by Workmen's Compensation Law—In addition thereto rights and benefits of firemen's indemnity fund—Section 4647-1 et seq., G. C.	
2. Contract may lawfully provide that adjoining townships where fire protection given shall reimburse village in proportions as agreed upon—Damage to any village fire equipment incurred in performance of service outside limits of village.....	11
FIREMEN — SCHOOL —	
1. Firemen, schools of instruction designed to promote efficiency —Phrase used in section 4390 G. C. includes regularly established institutions of learning, institutions conducting conferences or conventions of an educational nature in art or science of fire fighting—Instruction should be to promote efficiency of firemen.	
2. Attendance—Officers or other designated members of fire department at conference or convention—Legislative authority of municipality or township—Power to authorize attendance—School—Greater efficiency of fire department.	
3. Council—Authority for attendance—Specific grant—General ordinance—Terms and conditions established for Director of Public Safety to authorize attendance.....	667

FISCAL YEAR —

Page

1. Budget law—Section 5625-1 et seq., G. C.—School districts and other political subdivisions shall keep within respective incomes during ensuing fiscal year—No taxing authority shall incur indebtedness in excess of estimated revenue—Budget commission—Official certificates—Estimated resources.

2. Tax bonds, delinquent—May not be issued by taxing authority of subdivision to fund deficit created prior fiscal year in violation of limitation and restrictions on indebtedness—Section 2293-43 G. C..... 25

FORECLOSURE —

Claims or demands against purchasers of real estate in Ohio—Tax foreclosure and forfeiture sales—Any irregularity, informality or omission relative to foreclosure or forfeiture—Section 5762-1 G. C. operates as statute of limitation—From effective date of General Code of Ohio, February 15, 1910..... 493

Delinquent lands—Omitted from foreclosure by action of board of revision, section 5718-1 G. C.—Common pleas court confirmed action and ordered such delinquent lands forfeited to state—County auditor may at any time thereafter, up to first day of July, next following, after published notice, proceed to sell such forfeited lands—Section 5751 G. C..... 342

FOREIGN CORPORATION —

Tax—Telegraph company, doing business in Ohio after June 30—Subject to tax “in the nature of an excise tax, for the privilege of carrying on its intra-state business”—Tax computed upon amount of gross receipts received during preceding year ending June 30.

Duty of Tax Commissioner to determine and compute such receipts and certify amount of gross receipts to Auditor of State—“Gross receipts tax”—Rate specified by statute—If corporation subsequently ceases to engage in business in Ohio it is not entitled to refund or remission of tax computed and assessed..... 165

FOREIGN COUNTY —

Aid for dependent children—Child entitled to aid and received aid from county—Moved to another county for period less than one year, then moved into third county—Obligation of county of original residence to furnish aid continued for twelve months after child removed from county—Obligation to administer aid at the end of twelve months falls upon county in which child then resided—Section 1359-31 et seq., G. C..... 546

FOREIGN COUNTRY — Concluded

Page

1. Minor child—In need of poor relief at public expense—Does not have legal settlement in county—Primary duty of county, as distinguished from county relief authority, to furnish such relief—Cost may be recovered—Sections 3482, 3483, 3484, 3484-1, 3484-2 G. C.
2. Where wife and minor children abandoned—County of legal settlement—Thereupon or within twelve months such children adjudicated dependent children—Continuously receive relief at county expense—Undivorced father or mother of such children can not obtain new legal settlement in any other county of state through provisions of section 3477 G. C.
3. Illegitimate children—Where mother having legal settlement in one county of state, gives birth to illegitimate children in another county, such children derivatively acquire legal settlement of mother in such other county.....

608

FOREIGN COUNTRY —

1. Prosecuting attorney—Person elected to office while serving in armed forces of United States—In foreign country—May take oath of office while stationed in such foreign country.
2. Oath of office—May be administered by any commissioned officer of armed forces of United States—Section 14862 G. C.
3. Person heretofore elected prosecuting attorney who served and was subsequently reelected may file bond and oath of office indorsed thereon, prior to first Monday of January next following such election.....

622

FOREIGN COUNTRY — NATION —

Tax Law, Ohio Sales—Retail sales of tangible personal property in this state or storage, use or other consumption of tangible personal property in state—Not within provisions, Ohio Sales Tax Law or Ohio Use Tax Law when consumer is foreign nation—Such transactions not subject to taxes prescribed by sections 5546-1 et seq., 5546-25 et seq., G. C.

724

FORFEITED LANDS —

Delinquent lands—Omitted from foreclosure by action of board of revision, section 5718-1 G. C.—Common pleas court confirmed action and ordered such delinquent lands forfeited to state—County auditor may at any time thereafter, up to first day of July, next following, after published notice, proceed to sell such forfeited lands—Section 5751 G. C.....

342

1. Forfeiture—County auditor required to pay over to county treasurer proceeds from sale of forfeited lands after deduction

FORFEITED LANDS — Concluded Page
of costs pertaining to forfeiture and sale of forfeited lands—
Exception—Those paid under section 5704-3 G. C.

2. Where proceeds greater than aggregate amount due subdivisions for taxes, assessments, interest and penalties against said land, county treasurer required to retain excess in treasury for proper owner of forfeited land—Section 5771 G. C..... 471

FORFEITURE —

Agricultural society, county—Board of county commissioners can purchase real estate whereon duly organized county agricultural society can hold its fair—Section 9887 G. C.

Board of county commissioners can accept deed to property for use of county agricultural society—Granting clause—“To the said grantees T. G. M., M. C. M. and K. R. as the board of county commissioners of Harrison County, Ohio, and their successors in office, and assigns, for public purposes forever” —Qualifying language in indenture “further providing that the real estate herein transferred shall be kept and retained as a whole by a public agency for public purposes in perpetuity” is a nullity, of no effect—No provision for reversion, forfeiture or re-entry made..... 653

FOSTER HOME —

1. Child under two years of age—Mother may place such child in permanent custody of any association or institution certified as qualified for care and placement of children—May by written agreement authorize such association or institution to consent to adoption of such child—Mother not required to obtain consent of division of social administration of department of public welfare or commitment of juvenile court—Sections 1352-1, 1352-12, 1352-13 G. C.
2. Status where no certified or written statements of qualification issued—Child may be placed temporarily with persons related by blood or marriage or in legally licensed boarding home—Free foster home—Legal adoption.
3. “Person”—Word construed to have meaning ordinarily given, to wit, “human being”—Section 10512-11, paragraph i, G. C..... 108

FOX —

Neither county commissioners nor township trustees have any legal authority to appropriate money to pay bounties for killing of foxes—Regardless of damage inflicted on wild game or domestic animals and poultry..... 715

FREIGHT RATE —

Page

- Contract—Specifications for public contract provided price shall be increased or decreased should there be corresponding increase or decrease after contract had been let, in event freight rates altered—Subsequently internal revenue code section 3475 was enacted—Transportation company required to collect from customer, tax of three per cent of cost of transportation—Such additional tax not increase or decrease in public freight rates of company—Does not authorize increase or decrease in compensation payable under terms of contract..... 191

FUND —

1. Agricultural society, county—Owns real estate used as site to hold annual fairs or exhibits—If site greater in size than requirements for necessary uses or not suitable in formation or character, society may sell and convey a portion without consent of county commissioners to such sale—If county may have contributed part or all of cost of original purchase of such real estate, no change in status.
2. If property sold, proceeds of sale may be retained by society—No obligation to pay any portion of funds into county treasury. 689
1. Assessments—Railroads and public utilities—Fund arising pursuant to section 606 G. C., prior to its amendment, Amended Substitute Senate Bill 174, 95 General Assembly, not affected by said amendment—Continues as “public utilities commission fund.”
2. Status—Balance in original fund, 1942—Credit to be applied.
3. Credit under section 606 G. C.—Applied to reduce assessments against railroads and public utilities in any year—Determination—Amount remaining unexpended and unencumbered in public utilities commission fund at close of next preceding year.
4. Biennial appropriation made by legislature—No bearing on determination of credit to be applied by auditor of state to levy assessments under section 606 G. C.
5. Assessments under section 606 G. C., August 1 each year, considered as providing funds for year then current for maintaining and administering public utilities commission.
6. Assessments certified to treasurer of state for collection, if not collected within thirty days shall be certified back to auditor of state—Section 20 G. C.—Auditor required, section 268 G. C. to certify such claims to attorney general..... 444

FUND — Concluded

Page

1. Bond premium—County hospital trustees—No authority to pay out of public funds premium on bond given to secure faithful performance of duties by any employes of board.
2. Bond—Superintendent—County hospital—May be paid for out of public funds—Sections 3137, 9573-1 G. C. 280
1. Budget law—Section 5625-1 et seq., G. C.—School districts and other political subdivisions shall keep within respective incomes during ensuing fiscal year—No taxing authority shall incur indebtedness in excess of estimated revenue—Budget commission—Official certificates—Estimated resources.
2. Tax bonds, delinquent—May not be issued by taxing authority of subdivision to fund deficit created prior fiscal year in violation of limitation and restrictions on indebtedness—Section 2293-43 G. C. 25

FUND — BUILDING —

- Gift—By hospital service corporation to hospital for building fund or to Community Chest, American Red Cross or similar organization—Superintendent of Insurance—No legal ground to object—Proviso, unless such gift is in so large an amount as to endanger financial stability of such hospital service corporation. 467
- Moneys distributed to municipalities under sections 6309-2, 5537, 5541-8 G. C. may not be used to finance cost of a building, notwithstanding use of said building is for sole purpose of housing street repair and construction equipment. 121

FUND, CAMPAIGN —

- Campaign fund—Employes in classified civil service—May voluntarily contribute either to political organizations or a campaign fund of candidate running for political office without violating any provisions of civil service laws—Sections 486-1 to 486-31 G. C. 649

FUND —

- Classified civil service, state of Ohio—Persons employed by Director of Health—Paid by Department of Health with state funds originating in Federal grant under Title VI, Social Security Act—Assigned to work in local health districts—Within classified civil service of state. 736
1. County commissioners, board of—Cannot grant funds to independent agricultural societies under section 9887 G. C. to erect, repair or improve buildings on land where society holds its fair.

FUND — Concluded	Page
2. Board cannot grant funds to independent agricultural society, section 9894 G. C. for "encouraging such independent agricultural society" unless society has complete control and management of real estate and buildings and other structures whereon and wherein its fairs are held.....	588
 FUNDS, FIREMEN'S INDEMNITY —	
1. Contract—Made by village with several adjoining townships to furnish fire protection—Section 3298-60 G. C.—Member of village fire department if injured, or his beneficiaries if he is killed, in course of employment, has right to benefits and allowances provided by Workmen's Compensation Law—In addition thereto rights and benefits of firemen's indemnity fund—Section 4647-1 et seq., G. C.	
2. Contract may lawfully provide that adjoining townships where fire protection given shall reimburse village in proportions as agreed upon—Damage to any village fire equipment incurred in performance of service outside limits of village.....	11
 FUND, FIREMEN'S RELIEF AND PENSION —	
1. Fire department of city—Person who received provisional appointment and served—Full time regular member of such fire department—Subject to obligations and entitled to benefits of firemen's relief and pension fund—Sections 486-14, 4609, 4600 et seq., G. C.	
2. Appointed to position in city fire department—Served under non-compliance with provisions of sections 486-13, 486-14 G. C.—Not entitled to benefit of provisions of firemen's relief and pension fund—Section 4600 et seq., G. C.....	675
 FUND, GENERAL —	
Insurance, casualty—Purchased by township trustees—Benefits—Accident and death for members of volunteer fire department—May be paid for from township general fund—Section 3298-62 G. C.....	236
1. Tax—Proceeds levied upon "gross receipts" and "gross earnings"—Public utilities—May be used only for purposes of "poor relief" when distributed to counties—May not be transferred to other funds—Amended H. B. 741, section 1, 117 O. L. 753 as amended by Am. S. B. 462, 117 O. L. 868—H. B. 172, 119 O. L. 59—H. B. 196, 95 General Assembly.	
2. Moneys distributed to counties from "county poor relief excise fund" in state treasury—May be used only for poor relief and county welfare purposes—When not presently needed for such purposes may not be transferred to general fund—Article XII, section 5, Ohio Constitution—Sections 5625-13, 5625-13a G. C.....	250

FUND —

Page

Highway construction fund—Traffic lights—Traffic control device—Such part of proceeds of taxes levied by section 5541 G. C. where distributed to municipal corporations, section 5541-8 G. C., may not be expended for purchase and installation of street name signs..... 210

Juvenile court or juvenile department of probate court—Board of county commissioners—Duty to appropriate sufficient moneys for payment of administrative expenses—May include reasonable expenses of judge and probation officers in attendance at conferences where juvenile and welfare problems are discussed—Necessity for such attendance must be determined—Section 1639-57 G. C..... 373

1. Meetings—Department of Public Welfare—Authorized to call meetings for designated purposes, sections 1356, 1357 G. C.—Expenses of invitees authorized to be paid from funds appropriated to departments from which invitees called.
2. No provision of General Code to authorize Department of Public Welfare to call or issue invitations to annual meetings of state and national organizations—No authority for counties to pay expenses of those who attend such meetings. 262

1. Municipality—May not by ordinance or resolution of council require its water revenue fund to be charged annual sum of money, cost of general overhead service of general officers, i.e., law department, finance department, etc., or probable cost of rental of office space, heat, light, etc.—Section 3959 G. C.
2. Municipality may pay out of waterworks' revenue into municipal treasury reasonable value of office space, heat and light, furnished to department by city—Part of necessary expense to conduct and manage waterworks—Sections 280, 3959 G. C. 151

1. Municipality—Proceeds of funds distributed under provisions of sections 6309-2, 5537, 5541-8 G. C. may be used for maintenance of storm sewers in connection with street improvement or which are used for street drainage—Salaries of employes engaged exclusively in such maintenance included.
2. Such funds may not be expended for construction or maintenance of storm sewers which serve no purpose in connection with street drainage.
3. Municipalities may use such funds to install traffic signs—Benefit and protection of traveling public—May be inside or outside of traveled portion of streets. 369

FUND — Concluded	Page
Muskingum Watershed Conservancy District—Cannot spend conservancy district recreational funds to advertise and to entertain persons invited by district officials to inspect works of district and its recreational facilities.....	603
 FUND, POLICE RELIEF AND PENSION —	
1. Police relief fund—Now police relief and pension fund—Members of police department who made contributions to such fund—Section 4625 G. C.—Prior to September 13, 1939—Not entitled upon separation from service to claim or receive a refund of contributions—Exception—Death or retirement.	
2. Section 4628-1 G. C. creating vested rights in pension granted from police relief and pension fund did not operate to give member right to receive such refund.	
3. No obligation on trustees of police relief fund to set aside or hold in trust for sole benefit of member of police department contributions made to such fund under section 4625 G. C. prior to its amendment, effective September 13, 1939, 118 O. L. 729.....	219
 FUND —	
Prosecuting attorney—Automobile—Cannot purchase for use of office with funds provided under section 3004 G. C.....	694
 1. Relief Commission, County Soldiers'—Established to render financial aid under certain circumstances to indigent or needy ex-service men and women or their dependents—Cannot be construed to include assisting such persons in matters pertaining to return to civilian status or aid in enforcement of rights growing out of military service.	
2. Not authorized to employ persons and pay salary out of Soldiers' Relief Fund—County commissioners—Cannot appropriate funds to employ such persons to aid returning veterans—Exception, financial help to those entitled to assistance.....	475
 1. Relief of poor—State function—Authority for levying taxes or expending public funds by local authorities—Must be found in general laws enacted by General Assembly.	
2. Municipal corporation—Without authority to provide relief to persons for whom county is made responsible—Section 3476 G. C.	
3. County and city may contract that county's poor shall be received and cared for in city infirmary—Section 2419-1 G. C.	
4. City which assumes care of poor for whom county is by law responsible has no recourse against county for expense in absence of contract for care.....	480

FURNITURE —

Page

Road machinery or automobiles or other conveyances purchased under authority section 7200 G. C., or furniture or equipment purchased for use of various county offices—County commissioners—Without authority to lease to private persons—Opinions Attorney General 1935 page 1300, No. 4767, overruled in part.....	45
--	----

GENERAL ASSEMBLY — SEE STATE — GENERAL ASSEMBLY —

GENERAL CORPORATION ACT —

Agricultural Society, County—Members may voluntarily dissolve same—General Corporation Act—Compliance—Dissolution of corporations—No special provision in General Code—Section 9880 et seq., G. C.....	238
--	-----

GENERAL HEALTH DISTRICT —

Board of health of general health district—Regulations—By provisions of section 1261-30 G. C., penalties prescribed by section 4414 G. C. made applicable to such regulations—No authority to prescribe penalties—Board may in its orders or regulations refer to provisions of section 4414 G. C.....	583
--	-----

GIFT —

By hospital service corporation to hospital for building fund or to Community Chest, American Red Cross or similar organization—Superintendent of Insurance—No legal ground to object—Proviso, unless such gift is in so large an amount as to endanger financial stability of such hospital service corporation.	467
---	-----

Moral obligation—Municipality—Gift—Claims—Legal basis—Contract—Acceptance—Opinions Attorney General, 1939, Volume III, page 1966.....	101
---	-----

GIRL —

1. Female under age of twenty-one years—May be employed not more than twenty-four hours in any one week in irregular service under conditions listed in section 13993-3 G. C.
2. Employment of females under age of twenty-one years in occupations listed in section 12993 G. C.—Limitations under section 12996 G. C. suspended for period Amended Substitute Senate Bill 126 is effective.
3. Period of suspension—Females between ages sixteen and eighteen years, holders of age and schooling certificates, may

- GIRL — Concluded Page
 be employed in occupations listed in section 12993 G. C., free
 from restrictions found in section 12996 G. C.
4. No minor under age of sixteen years may be employed in any
 theatre except on stage when not otherwise prohibited by law. 314
- GOVERNOR — SEE STATE —
- GROUND —
1. Commission "for the purpose of acquiring new sites for the
 state school for the blind and the state school for the deaf,
 and the construction of new buildings for such schools"—
 Has full control of grounds purchased until completion of
 such project—May take necessary steps for proper mainte-
 nance and care of grounds—Amended Senate Bill 27, 95 Gen-
 eral Assembly.
2. If commission determines grounds, or portion thereof will
 remain unused for a time, it may lease same and fix terms
 and conditions of leasing—Director of Public Works author-
 ized to execute such lease—Section 154-40, paragraph 9 G. C. 625
- GUARDIAN — PARENT —
- Juvenile Court—Child, abandoned, neglected or dependent—Com-
 mitted to permanent care of county or district children's home
 or accredited institution or agency, or state department
 of public welfare or where parent or guardian voluntarily sur-
 rendered child to institution or agency—Upon application
 and after notice and hearing and for good cause shown,
 Juvenile Court may terminate custody at any time before
 child reaches age of twenty-one years—Section 3093 G. C..... 146
- HEALTH, BOARD OF —
- General health district—Regulations—By provisions of section
 1261-30 G. C., penalties prescribed by section 4414 G. C. made
 applicable to such regulations—No authority to prescribe
 penalties—Board may in its orders or regulations refer to
 provisions of section 4414 G. C..... 583
- HEALTH COMMISSIONER —
- Health, Director of—Duty to furnish without request and free
 of charge, public health manual to every health commissioner
 in state—Section 1236-1 G. C.—Such duty not affected by
 section 154-66 G. C..... 177
- HIGHWAY CONSTRUCTION FUND —
- Traffic lights—Traffic control device—Such part of proceeds of

HIGHWAY CONSTRUCTION FUND — Concluded	<i>Page</i>
taxes levied by section 5541 G. C. where distributed to municipal corporations, section 5541-8 G. C., may not be expended for purchase and installation of street name signs.....	210

HIGHWAY —

Lands properly dedicated in village allotment as part of state highway—Plat of allotment, including all streets and alleys, thereafter vacated by court order—Such action will not result in vacation of highway or any part thereof—Section 3595 G. C.....	564
---	-----

Sewer—When necessary to alter existing combination sanitary and storm water sewer, Director of Highways may assume entire cost of such re-arrangement—Requisites, improvements be in connection with road improvements to provide adequate highway drainage, where sewer functions for such purpose—Opinions Attorney General, 1941, Opinion 3757, May 8, page 351 discussed.....	511
---	-----

HIGHWAY — TOWNSHIP —

Township Trustees:

1. No mandatory duty to widen township highway to accommodate machinery or equipment having wider traction than ordinary vehicles.	
2. Discretion—May widen such township road—Section 3298-1 et seq., G. C.....	326

HOME, BOARDING —

1. Child under two years of age—Mother may place such child in permanent custody of any association or institution certified as qualified for care and placement of children—May by written agreement authorize such association or institution to consent to adoption of such child—Mother not required to obtain consent of division of social administration of department of public welfare or commitment of juvenile court—Sections 1352-1, 1352-12, 1352-13 G. C.	
2. Status where no certified or written statements of qualification issued—Child may be placed temporarily with persons related by blood or marriage or in legally licensed boarding home—Free foster home—Legal adoption.	
3. "Person"—Word construed to have meaning ordinarily given, to wit, "human being"—Section 10512-11, paragraph i, G. C.	108

HOME, CHILDREN'S —

Juvenile Court—Child, abandoned, neglected or dependent—Committed to permanent care of county or district children's home	
---	--

	<i>Page</i>
HOME, CHILDREN'S — Concluded	
or accredited institution or agency, or state department of public welfare or where parent or guardian voluntarily surrendered child to institution or agency—Upon application and after notice and hearing and for good cause shown, Juvenile Court may terminate custody at any time before child reaches age of twenty-one years—Section 3093 G. C.....	146
 HOSPITAL, COUNTY —	
1. Bond premium—County hospital trustees—No authority to pay out of public funds premium on bond given to secure faithful performance of duties by any employes of board.	
2. Bond—Superintendent—County hospital—May be paid for out of public funds—Sections 3137, 9573-1 G. C.....	280
 HOSPITAL — COUNTY TUBERCULOSIS —	
Tuberculosis hospital, county—Board of education of city school district—Without authority to establish at hospital a special school for youth of school age, inmates of such hospital.....	385
 HOSPITAL SERVICE CORPORATION —	
Gift—By hospital service corporation to hospital for building fund or to Community Chest, American Red Cross or similar organization—Superintendent of Insurance—No legal ground to object—Proviso, unless such gift is in so large an amount as to endanger financial stability of such hospital service corporation.	467
Subscriber to service plan contract—Elected to enter non-participating, non-profit hospital in Ohio—Entitled to receive same benefits under service contract as those given by participating hospital—Provision in contract for different benefits for subscriber who elects to enter non-participating hospital than for those who enter participating hospitals is invalid and in conflict with section 669-4 G. C.....	698
 HOSPITAL, STATE —	
1. Fire protection by use of men and equipment of Municipal fire department to a state hospital located outside boundaries of such municipality—Municipality without legal authority to enter into contract with state for such fire protection—Section 3298-60 G. C.	
2. No officer of state having custody, management or supervision of a state hospital located contiguous or near to boundaries of municipality has legal power to contract for service of fire department to protect hospital or inmates from fire.....	552

CHARLES H. HUBBELL —

Page

PETITION:

SUMMARY:

Hubbell Liquor Control Law—15 sections—Summary—15 points
—in re intoxicating liquor..... 180

Petition—Proposed amendment to Constitution of Ohio—To
change sections 1 and 2 of Article III—To adopt and add
to Article IV three new sections, i. e., sections 3-A, 7-A, 7-B
and to adopt and add to Article X eleven new sections, i. e.,
sections 8, 9, 10, 11, 12, 13, 14, 15, 16, 17 and 18—Executive
department—State officers—Judiciary—County officers..... 592

ILLEGITIMATE CHILD —

1. Minor child—In need of poor relief at public expense—Does
not have legal settlement in county—Primary duty of county,
as distinguished from county relief authority, to furnish such
relief—Cost may be recovered—Sections 3482, 3483, 3484,
3484-1, 3484-2 G. C.
2. Where wife and minor children abandoned—County of legal
settlement—Thereupon or within twelve months such children
adjudicated dependent children—Continuously receive relief
at county expense—Undivorced father or mother of such chil-
dren can not obtain new legal settlement in any other county
of state through provisions of section 3477 G. C.
3. Illegitimate children—Where mother having legal settlement
in one county of state, gives birth to illegitimate children in an-
other county, such children derivatively acquire legal settle-
ment of mother in such other county..... 608

IMPRISONMENT — SEE SENTENCE —

IMPROVEMENT —

Improvements, cost—Installed by tenants on property leased under
short term leases—When carried on accounting records of
tenant—Deferred items—Designated “leaseholds” or “lease-
hold improvements”—To be amortized over duration of lease
—Such items “prepaid items”—Section 5327 G. C..... 4

IMPROVEMENT — HIGHWAY —

Sewer—When necessary to alter existing combination sanitary and
storm water sewer, Director of Highways may assume entire
cost of such re-arrangement—Requisites, improvements be in
connection with road improvements to provide adequate high-
way drainage, where sewer functions for such purpose—Opin-
ions Attorney General, 1941, Opinion 3757, May 8, page 351
discussed. 511

	<i>Page</i>
IMPROVEMENT — RAILROAD CROSSING —	
1. Railroad crossings—Section 8846 G. C. and its related sections govern construction and repair of public railroad crossings—Exception—Any modification by section 6956 G. C.	
2. Improvement, public railroad crossings—Where original construction materially changed—Such action will constitute an “alteration” in legal contemplation—Governed by section 8868 G. C. and its related sections—Exception—Any modification by section 6956 G. C.....	704
 INDEBTEDNESS —	
1. Budget law—Section 5625-1 et seq., G. C.—School district and other political subdivisions shall keep within respective incomes during ensuing fiscal year—No taxing authority shall incur indebtedness in excess of estimated revenue—Budget commission—Official certificates—Estimated resources.	
2. Tax bonds, delinquent—May not be issued by taxing authority of subdivision to fund deficit created prior fiscal year in violation of limitation and restrictions on indebtedness—Section 2293-43 G. C.	25
 INDEPENDENT AGRICULTURAL SOCIETY —	
1. County commissioners, board of—Cannot grant funds to independent agricultural societies under section 9887 G. C. to erect, repair or improve buildings on land where society holds its fair.	
2. Board cannot grant funds to independent agricultural society, section 9894 G. C. for “encouraging such independent agricultural society” unless society has complete control and management of real estate and buildings and other structures whereon and wherein its fairs are held.....	588
 INDEPENDENT CANDIDATE —	
Petition, nominating—Under present statutes—Such petition of independent candidate not invalid by reason of fact it does not contain names and addresses of five persons to constitute committee to fill vacancies in case of death or withdrawal of candidate as required under former section 5000 G. C.....	419
 INDEX —	
1. Index—Mortgage—Real and personal property—When presented for recording, mortgage should be indexed in chattel mortgage index specifically provided for by section 8563 G. C. —No further index for filed chattel mortgages required.	
2. Chattel mortgage record—Book provided by county to record mortgage—Real and personal property.	

INDEX — Concluded

Page

- 3. Fees—Recorder authorized to charge for services not specifically provided for in such sums as are allowed by law for like services—Sections 8563, 8572 G. C.
- 4. Sworn statement, section 8546 G. C., incorporated in mortgage, real and personal property—Recorder required to record mortgage in its entirety—Sworn statement must also be recorded in chattel mortgage record—No authority for omission from either record..... 514

INDIGENT —

- 1. Relief Commission, County Soldiers'—Established to render financial aid under certain circumstances to indigent or needy ex-service men and women or their dependents—Cannot be construed to include assisting such persons in matters pertaining to return to civilian status or aid in enforcement of rights growing out of military service.
- 2. Not authorized to employ persons and pay salary out of Soldiers' Relief Fund—County commissioners—Cannot appropriate funds to employ such persons to aid returning veterans—Exception, financial help to those entitled to assistance. 475

INDIGENT — SEE RELIEF — ALSO —

INDUSTRIAL RELATIONS, DEPARTMENT OF — SEE INDUSTRIAL COMMISSION OF OHIO —

INDIVIDUAL —

- Road machinery or automobiles or other conveyances purchased under authority section 7200 G. C., or furniture or equipment purchased for use of various county offices—County commissioners—Without authority to lease to private persons—Opinions Attorney General 1935 page 1300, No. 4767, overruled in part..... 45

INFIRMARY —

- 1. Relief of poor—State function—Authority for levying taxes or expending public funds by local authorities—Must be found in general laws enacted by General Assembly.
- 2. Municipal corporation—without authority to provide relief to persons for whom county is made responsible—Section 3476 G. C.
- 3. County and city may contract that county's poor shall be received and cared for in city infirmary—Section 2419-1 G. C.
- 4. City which assumes care of poor for whom county is by law responsible has no recourse against county for expense in absence of contract for care..... 480

INJURY —

Page

1. Contract—Made by village with several adjoining townships to furnish fire protection—Section 3298-60 G. C.—Member of village fire department if injured, or his beneficiaries if he is killed, in course of employment, has right to benefits and allowances provided by Workmen's Compensation Law —In addition thereto rights and benefits of firemen's indemnity fund—Section 4647-1 et seq., G. C.
2. Contract may lawfully provide that adjoining townships where fire protection given shall reimburse village in proportions as agreed upon—Damage to any village fire equipment incurred in performance of service outside limits of village..... 11

INSURANCE —

BENEFIT SOCIETY, FRATERNAL —

- Insurer—Fraternal benefit society—Organized under section 9462 et seq., G. C.—Insures members against disability—May not reinsure liability thereby incurred..... 329

CASUALTY, INSURANCE —

- Purchased by township trustees—Benefits—Accident and death for members of volunteer fire department—May be paid for from township general fund—Section 3298-62 G. C..... 236

COMPANIES, INSURANCE —

- Insurance companies other than life, both stock and mutual—Section 9607-2 G. C. measure of authority with respect to kinds of insurance they might effect—Amended section 9607-2 G. C. in 1917 repealed by implication sections 9510, 9511 G. C. as to conflict with section 9607-2 G. C.
- Act of 1941 which amended sections 9510, 9511 G. C. did not make section 9510 G. C. the measure of powers of stock insurance companies, other than life and title insurance companies to effect insurance—Powers governed by section 9607-2 G. C. 332

DISABILITY 329

FIRE INSURANCE —

- County commissioners, board of—Contract—Fire insurance—Agent of insurance company, who at same time held municipal office—County may not recover premiums paid from insurance company or agents after performance of contracts—Section 12911 G. C. as to criminal penalty notwithstanding..... 36

FRATERNAL BENEFIT SOCIETY 329

INSURANCE —

Page

- Gift—By hospital service corporation to hospital for building fund or to Community Chest, American Red Cross or similar organization—Superintendent of Insurance—No legal ground to object—Proviso, unless such gift is in so large an amount as to endanger financial stability of such hospital service corporation. 467
- Hospital service corporation—Subscriber to service plan contract—Elected to enter non-participating, non-profit hospital in Ohio—Entitled to receive same benefits under service contract as those given by participating hospital—Provision in contract for different benefits for subscriber who elects to enter non-participating hospital than for those who enter participating hospitals is invalid and in conflict with section 669-4 G. C..... 698

INTEREST —

1. Forfeiture—County auditor required to pay over to county treasurer proceeds from sale of forfeited lands after deduction of costs pertaining to forfeiture and sale of forfeited lands—Exception—Those paid under section 5704-3 G. C.
 2. Where proceeds greater than aggregate amount due subdivisions for taxes, assessments, interest and penalties against said land, county treasurer required to retain excess in treasury for proper owner of forfeited land—Section 5771 G. C..... 471
-
1. Pawnbrokers Act—Articles offered to licensed pawnbroker for pledge by same person at different times—Separate and distinct transactions—Interest charged—Storage fees—Loan—Articles pledged collectively—Not separate loans—Single loan Section 6339-3 G. C.
 2. Bond—In absence of negligence, pawnbroker not liable for loss of pledged articles—Burglary, theft or other cause—Pawnbroker not insurer of articles left for pawn—Section 6339 G. C..... 61
 1. Retirement System, Public Employes—Member—On or before June 30, 1938—Relinquished membership by withdrawal of accumulated contributions—To be entitled to all rights upon superannuation retirement, i. e., annuity, pension and prior service, employe may within five years return and pay to employes savings fund accumulated contributions as they were at time of separation plus interest from date of withdrawal to date of re-deposit.
 2. Employe, member of system after June 30, 1938—Withdrawal—Relinquishment of membership—Status of rights upon return to system—Prior service—Sections 486-57, 486-60 G. C..... 530

LIABILITY —

Page

- Insurer—Fraternal benefit society—Organized under section 9462 et seq., G. C.—Insures members against disability—May not reinsure liability thereby incurred..... 329

LIFE INSURANCE — MUTUAL INSURANCE —

Insurance companies other than life, both stock and mutual—Section 9607-2 G. C. measure of authority with respect to kinds of insurance they might effect—Amended section 9607-2 G. C. in 1917 repealed by implication sections 9510, 9511 G. C. as to conflict with section 9607-2 G. C.

- Act of 1941 which amended sections 9510, 9511 G. C. did not make section 9510 G. C. the measure of powers of stock insurance companies, other than life and title insurance companies to effect insurance—Powers governed by section 9607-2 G. C. 332

PREMIUM —

County commissioners, board of—Contract—Fire insurance—Agent of insurance company, who at same time held municipal office—County may not recover premiums paid from insurance company or agents after performance of contracts—Section 12911 G. C. as to criminal penalty notwithstanding..... 36

REINSURANCE —

- Insurer—Fraternal benefit society—Organized under section 9462 et seq., G. C.—Insures members against disability—May not reinsure liability thereby incurred..... 329

STOCK INSURANCE — TITLE INSURANCE —

Insurance companies other than life, both stock and mutual—Section 9607-2 G. C. measure of authority with respect to kinds of insurance they might effect—Amended section 9607-2 G. C. in 1917 repealed by implication sections 9510, 9511 G. C. as to conflict with section 9607-2 G. C.

- Act of 1941 which amended sections 9510 G. C. the measure of powers of stock insurance companies, other than life and title insurance companies to effect insurance—Powers governed by section 9607-2 G. C. 332

INSURANCE — FINIS —

INSTITUTION —

Juvenile Court—Child, abandoned, neglected or dependent—Committed to permanent care of county or district children's home or accredited institution or agency, or state department of public welfare or where parent or guardian voluntarily sur-

INSTRUCTION — Concluded	Page
rendered child to institution or agency—Upon application and after notice and hearing and for good cause shown, Juvenile Court may terminate custody at any time before child reaches age of twenty-one years—Section 3093 G. C.	146

JAIL, COUNTY —

Sentence—County jail—By magistrate for definite term—Conviction—Misdemeanor—Person sentenced, after commencing to serve sentence, may be granted clemency only by governor.	1
---	---

JANITOR —

Compatible employment—One person employed as teacher and as janitor in school building—Compensated for each employment—No impropriety.....	274
--	-----

JUDGE — SEE COURT —

JUDGMENT —

1. License—Operator or chauffeur—Motor vehicle—Section 6296-7, paragraph f G. C.—Provisions applicable to judgments rendered prior to effective date of law.	
2. Unsatisfied live judgment—One not dormant or unenforcible and remains unpaid.	
3. Registrar of Motor Vehicles—Duty to determine and ascertain if applicant for motor vehicle license meets necessary requirements—Drivers' License Law—Information may be obtained from trial court or through form of license application.	
4. Bankruptcy—Judgment—"Live judgment"—"Unsatisfied live judgment"—Section 6296-7 G. C.	
5. Judgment—Effect of Amended Drivers' License Law—Financial responsibility law—Driving rights—Revocation—Section 6296-7 G. C.	
6. License—Operator—Chauffeur—Issued on annual basis—Defendant who has outstanding unsatisfied live judgment against him must file proper proof of responsibility or make other necessary showing for like period before entitled to receive license—Section 6296-15 G. C.	633

JURISDICTION —

1. Municipal court—Legislative enactment—Judge at time of election or appointment shall reside in city or township where court established—Judge subject to same disabilities and	
---	--

JURISDICTION — Concluded	<i>Page</i>
causes for removal as common pleas court judge—Where later, territory of township outside city incorporated into village—Where municipal judge, at time of election and subsequently, resided in township incorporated, he does not lose residence and is not thus disqualified or subject to removal.	
2. Conneaut, Ashtabula County—Jurisdiction of municipal court—County-wide power to inquire into felonies—Offices, justice of peace and constable abolished—Effect of subsequent incorporation of township as a village—Sections 1579-1177 and 1579-1231 G. C.....	227
 JURORS, COMMISSIONER OF —	
Not entitled to receive additional compensation by reason of performing diverse clerical duties incident to drawing and impanelling of jurors.....	568
 JURY — IMPANELLING	
	568
 JUSTICE OF PEACE — CONSTABLE —	
1. Municipal court—Legislative enactment—Judge at time of election or appointment shall reside in city or township where court established—Judge subject to same disabilities and causes for removal as common pleas court judge—Where later, territory of township outside city incorporated into village—Where municipal judge, at time of election and subsequently, resided in township thus incorporated, he does not lose residence and is not disqualified or subject to removal.	
2. Conneaut, Ashtabula County—Jurisdiction of municipal court—County-wide power to inquire into felonies—Offices, justice of peace and constable abolished—Effect of subsequent incorporation of township as a village—Sections 1579-1177 and 1579-1231 G. C.....	227
 JUVENILE COURT — SEE COURT —	
 JUVENILE DELINQUENT —	
Damage done to detention room in city building by juvenile delinquent—Ward of county juvenile court—Detained by city police department—County not responsible for such damage.....	542
 JUVENILE PROBLEMS —	
Juvenile court or juvenile department of probate court—Board of county commissioners—Duty to appropriate sufficient moneys for payment of administrative expenses—May include reasonable expenses of judge and probation officers in attendance at conferences where juvenile and welfare problems are discussed—Necessity for such attendance must be determined—Section 1639-57 G. C.....	373

KILLING FOX —

Foxes—Neither county commissioners nor township trustees have any legal authority to appropriate money to pay bounties for killing of foxes—Regardless of damage inflicted on wild or domestic animals and poultry..... 715

LAND — DEDICATED —

Lands properly dedicated in village allotment as part of state highway—Plat of allotment, including all streets and alleys, thereafter vacated by court order—Such action will not result in vacation of highway or any part thereof—Section 3595 G. C. 564

LAND — DELINQUENT —

Delinquent lands—Omitted from foreclosure by action of board of revision, section 5718-1 G. C.—Common pleas court confirmed action and ordered such delinquent lands forfeited to state—County auditor may at any time thereafter, up to first day of July, next following, after published notice, proceed to sell such forfeited lands—Section 5751 G. C..... 342

LAND — FORFEITED —

1. Forfeiture—County auditor required to pay over to county treasurer proceeds from sale of forfeited lands after deduction of costs pertaining to forfeiture and sale of forfeited lands—Exception—Those paid under section 5704-3 G. C.
2. Where proceeds greater than aggregate amount due subdivisions for taxes, assessments, interest and penalties against said land, county treasurer required to retain excess in treasury for proper owner of forfeited land—Section 5771 G. C..... 471

LAND VACATED — . . .

Land properly dedicated in village allotment as part of state highway—Plat of allotment, including all streets and alleys, thereafter vacated by court order—Such action will not result in vacation of highway or any part thereof—Section 3595 G. C. 564

LAND — SEE PROPERTY, REAL — ALSO —

LANHAM ACT —

Relief—Resident on land in state of Ohio, owned by United States—Acquired through Lanham Act—Title 42, sections 1541 and 1552, USC—Not ineligible to relief pursuant to section 3391 et seq., G. C..... 740

LANHAM ACT — Concluded

Page

- Residence on federal-owned property—Under the law, standing alone, does not constitute grounds to deny the right to vote—Persons residing on such territory entitled to vote, if otherwise qualified—Territory acquired under authority of “Urgent Deficiency Appropriation Act, 1941,” Public Law Numbered 9-77th Congress, the “Additional Urgent Deficiency Appropriation Act, 1941,” Public Law Numbered 73-77th Congress and Public Law Numbered 849-76th Congress, as amended, popularly known as “Lanham Act.” 594

LAW LIBRARY ASSOCIATION —

1. Library, Law, Association, County—Section 3056 G. C.—Provision for apportionment by county auditor of amount of fines and forfeited monies to be paid to County Law Library Association—Apportionment to several municipal police or mayor’s courts—Limitation, \$7,500.00—No specific limitation as to amount apportioned to any one of such courts—Limitation, \$3,000.00 refers to maximum amount any one court shall be required to pay in any one calendar year.
2. Trustees of Law Library Association—Required to make annual refund to treasurers of political subdivisions from which balance received—Not less than 90% of any unencumbered balance remaining from preceding year—County auditor shall certify amount of balance to trustees of association—Section 3058 G. C.
3. Apportionment of refund based on amount actually paid in cash by each political subdivision not upon apportionment made by county auditor.
4. Computation of refund—Receipts and expenditures—Disposition of unpaid balance.
5. Trustees of Law Library Association—Right to enforce payment due from subdivision to County Law Library Association—No other officer has any such right or duty—Section 3056 G. C. 658

LEASE —

- Canal property owned by state—Parties desiring to cross canal property by means of bridges, structures or other facilities must have lawful authority to do so—By special act of Legislature or by lease—Section 13965 G. C. 489
1. Commission “for the purpose of acquiring new sites for the state school for the blind and the state school for the deaf, and the construction of new buildings for such schools”—Has full control of grounds purchased until completion of such project—May take necessary steps for proper maintenance and care of grounds—Amended Senate Bill 27, 95 General Assembly.

LEASE — Concluded

Page

- 2. If commission determines grounds, or portion thereof will remain unused for a time, it may lease same and fix terms and conditions of leasing—Director of Public Works authorized to execute such lease—Section 154-40, paragraph 9 G. C..... 625

Improvements, cost—Installed by tenants on property leased under short term leases—When carried on accounting records of tenant—Deferred items—Designated “leaseholds” or “leasehold improvements”—To be amortized over duration of lease—Such items “prepaid items”—Section 5327 G. C..... 4

Road machinery or automobiles or other conveyances purchased under authority section 7200 G. C., or furniture or equipment purchased for use of various county offices—County commissioners—Without authority to lease to private persons—Opinions Attorney General 1935 page 1300, No. 4767, overruled in part..... 45

LEAVE OF ABSENCE — SEE ABSENCE —

LEGAL RESIDENCE — LEGAL SETTLEMENT — SEE RESIDENCE — ALSO —

LEGAL SETTLEMENT —

- 1. Minor child—In need of poor relief at public expense—Does not have legal settlement in county—Primary duty of county, as distinguished from county relief authority, to furnish such relief—Cost may be recovered—Sections 3482, 3483, 3484, 3484-1, 3484-2 G. C.
- 2. Where wife and minor children abandoned—County of legal settlement—Thereupon or within twelve months such children adjudicated dependent children—Continuously receive relief at county expense—Undivorced father or mother of such children can not obtain new legal settlement in any other county of state through provisions of section 3477 G. C.
- 3. Illegitimate children—Where mother having legal settlement in one county of state, gives birth to illegitimate children in another county, such children derivatively acquire legal settlement of mother in such other county..... 608

LEGISLATIVE ENACTMENT —

Canal property owned by state—Parties desiring to cross canal property by means of bridges, structures or other facilities must have lawful authority to do so—By special act of Legislature or by lease—Section 13965 G. C..... 489

LEGISLATURE — SEE STATE — GENERAL ASSEMBLY —

Page

LEVY — SEE TAX —

LIABILITY —

Damage done to detention room in city building by juvenile delinquent—Ward of county juvenile court—Detained by city police department—County not responsible for such damage..... 542

LIABILITY — PAWNBROKER —

1. Pawnbrokers Act—Articles offered to licensed pawnbroker for pledge by same person at different times—Separate and distinct transactions—Interest charged—Storage fees—Loan—Articles pledged collectively—Not separate loans—Single loan—Section 6339-3 G. C.
2. Bond—In absence of negligence, pawnbroker not liable for loss of pledged articles—Burglarly, theft or other cause—Pawnbroker not insurer of articles left for pawn—Section 6339 G. C. 61

LIBRARY — LAW —

1. Library, Law, Association, County—Section 3056 G. C.—Provision for apportionment by county auditor of amount of fines and forfeited monies to be paid to County Law Library Association—Apportionment to several municipal police or mayor's courts—Limitation, \$7,500.00—No specific limitation as to amount apportioned to any one of such courts—Limitation, \$3,000.00 refers to maximum amount any one court shall be required to pay in any one calendar year.
2. Trustees of Law Library Association—Required to make annual refund to treasurers of political subdivisions from which balance received—Not less than 90% of any unencumbered balance remaining from preceding year—County auditor shall certify amount of balance to trustees of association—Section 3058 G. C.
3. Apportionment of refund based on amount actually paid in cash by each political subdivision not upon apportionment made by county auditor.
4. Computation of refund—Receipts and expenditures—Disposition of unpaid balance.
5. Trustees of Law Library Association—Right to enforce payment due from subdivision to County Law Library Association—No other officer has any such right or duty—Section 3056 G. C..... 658

LICENSE —

Page

Automobile Dealer's and Salesman's Licensing Act—No inhibition against one who has motor vehicle dealer's license from obtaining motor vehicle salesman's license, providing he is otherwise qualified. 721

1. Bank or building and loan association—Where mortgagee under mortgage in default—Proceeds to procure purchaser for described property in mortgage—On behalf of mortgagor—Has no interest in such property—Not the owner of an interest in real estate—Not within exception contained in section 6373-25, sub-paragraph a G. C.

2. State bank or building and loan association—Mortgagee under mortgage in default—No legal capacity to act as broker to solicit purchaser for such property—May not obtain license as real estate broker to engage in such transactions—Sections 6373-25 to 6373-51 G. C. 389

Banking Act, Ohio—Federal Banking Act—Persons, firms or corporations not licensed to engage in banking business may not engage in business of selling and issuing drafts or money orders. 322

LICENSE — DRIVER'S —

1. United States Army—Civilian employes—Operation of motor vehicles owned by United States government—Highways of state on official business—To operate such vehicles, not required to obtain motor vehicle driver's license under Ohio "drivers' license law"—Section 6296-1 et seq., G. C.

2. When such motor vehicles not owned by United States—Operated by civilian employes of army—Used on official business in course of employment—Driver's license required..... 524

LICENSE —

1. Operator or chauffeur—Motor vehicle—Section 6296-7, paragraph f G. C.—Provisions applicable to judgments rendered prior to effective date of law.

2. Unsatisfied live judgment—One not dormant or unenforceible and remains unpaid.

3. Registrar of Motor Vehicles—Duty to determine and ascertain if applicant for motor vehicle license meets necessary requirements—Drivers' License Law—Information may be obtained from trial court or through form of license application.

4. Bankruptcy—Judgment—"Live judgment"—"Unsatisfied live judgment"—Section 6296-7 G. C.

LICENSE — Concluded	Page
5. Judgment—Effect of Amended Drivers' License Law—Financial responsibility law—Driving rights—Revocation—Section 6296-7 G. C.	
6. License—Operator—Chauffeur—Issued on annual basis—Defendant who has outstanding unsatisfied live judgment against him must file proper proof of responsibility or make other necessary showing for like period before entitled to receive license—Section 6296-15 G. C.	633
 LICKING COUNTY AGRICULTURAL SOCIETY —	
Agricultural Society, County—Members may voluntarily dissolve same—General Corporation Act—Compliance—Dissolution of corporations—No special provision in General Code—Section 9880 et seq., G. C.	238
 LIGHTS — TRAFFIC —	
Highway construction fund—Traffic lights—Traffic control device—Such part of proceeds of taxes levied by section 5541 G. C. where distributed to municipal corporations, section 5541-8 G. C., may not be expended for purchase and installation of street name signs.	210
 LIMITATION —	
1. Budget law—Section 5625-1 et seq., G. C.—School districts and other political subdivisions shall keep within respective incomes during ensuing fiscal year—No taxing authority shall incur indebtedness in excess of estimated revenue—Budget commission—Official certificates—Estimated resources.	
2. Tax bonds, delinquent—May not be issued by taxing authority of subdivision to fund deficit created prior fiscal year in violation of limitation and restrictions on indebtedness—Section 2293-43 G. C.	25
Claims or demands against purchasers of real estate in Ohio—Tax foreclosure and forfeiture sales—Any irregularity, informality or omission relative to foreclosure or forfeiture—Section 5762-1 G. C. operates as statute of limitation—From effective date of General Code of Ohio, February 15, 1910.	493
 LIQUIDATION —	
1. Deposits made in financial institution—By Superintendent of Banks or Superintendent of Building and Loan Associations—Capacity—Liquidation of financial institution—Not "deposits" belonging to state of Ohio or of another financial institution as such terms are used in section 5406 G. C.	
2. Financial institution in making return of "taxable deposits" under authority of section 5411-2 G. C. may not deduct from gross deposits amounts representing deposits of Superintendent of Banks or Superintendent of Building and Loan Associations on theory such deposits are deposits of financial institutions or belonging to state of Ohio.	269

LIQUOR —

Page

1. Liquor Control, Department of—Damage to merchandise purchased, usually termed “concealed damage”—Unknown at time of delivery—Discovery—Department may not recoup loss or damage from any person without evidence showing person sought to be charged was responsible by reason of breach of contract or wrongful act.
2. Losses so discovered—May be absorbed by Department of Liquor Control—Proviso, cannot be established losses occasioned by fault of some person, firm or corporation..... 436

“LIVE” JUDGMENT —

1. License—Operator or chauffeur—Motor vehicle—Section 6296-7, paragraph f G. C.—Provisions applicable to judgments rendered prior to effective date of law.
2. Unsatisfied live judgment—One not dormant or unenforcible and remains unpaid.
3. Registrar of Motor Vehicles—Duty to determine and ascertain if applicant for motor vehicle license meets necessary requirements—Drivers’ License Law—Information may be obtained from trial court through form of license application.
4. Bankruptcy—Judgment—“Live judgment”—“Unsatisfied live judgment”—Section 6296-7 G. C.
5. Judgment—Effect of Amended Drivers’ License Law—Financial responsibility law—Driving rights—Revocation—Section 6296-7 G. C.
6. License—Operator—Chauffeur—Issued on annual basis—Defendant who has outstanding unsatisfied live judgment against him must file proper proof of responsibility or make other necessary showing for like period before entitled to receive license—Section 6296-15 G. C..... 633

LOANS —

1. Pawnbrokers Act—Articles offered to licensed pawnbroker for pledge by same person at different times—Separate and distinct transactions—Interest charged—Storage fees—Loan—Articles pledged collectively—Not separate loans—Single loan—Section 6339-3 G. C.
2. Bond—In absence of negligence, pawnbroker not liable for loss of pledged articles—Burglary, theft or other cause—Pawnbroker not insurer of articles left for pawn—Section 6339 G. C..... 61

LOSS —

Page

1. Liquor Control, Department of—Damage to merchandise purchased, usually termed “concealed damage”—Unknown at time of delivery—Discovery—Department may not recoup loss or damage from any person without evidence showing person sought to be charged was responsible by reason of breach of contract or wrongful act.
2. Losses so discovered—May be absorbed by Department of Liquor Control—Proviso, cannot be established losses occasioned by fault of some person, firm or corporation..... 436

LOT — CITY — VILLAGE —

- Land—Parcel unplatted land within municipal corporation—Bounded in part by boundary line of such corporation—Not subject to provisions of section 5908 G. C. and cognate sections—Township trustees—No jurisdiction to enforce building or maintenance of partition fence between such land and adjacent land outside of municipal corporation..... 49

MACHINERY —

Township Trustees:

1. No mandatory duty to widen township highway to accommodate machinery or equipment having wider traction than ordinary vehicles.
2. Discretion—May widen such township road—Section 3298-1 et seq., G. C..... 326

MACHINERY — ROAD —

- Road machinery or automobiles or other conveyances purchased under authority section 7200 G. C., or furniture or equipment purchased for use of various county offices—County commissioners—Without authority to lease to private persons—Opinions Attorney General 1935 page 1300, No. 4767, overruled in part..... 45

MAGISTRATE —

- Sentence—County jail—By magistrate for definite term—Conviction—Misdemeanor—Person sentenced, after commencing to serve sentence, may be granted clemency only by governor. 1

MAINTENANCE —

1. Commission “for the purpose of acquiring new sites for the state school for the blind and the state school for the deaf, and the construction of new buildings for such schools”—Has full control of grounds purchased until completion of such project—May take necessary steps for proper maintenance and care of grounds—Amended Senate Bill 27, 95 General Assembly.

MAINTENANCE — Concluded	<i>Page</i>
2. If commission determines grounds, or portion thereof will remain unused for a time, it may lease same and fix terms and conditions of leasing—Director of Public Works authorized to execute such lease—Section 154-40, paragraph 9 G. C.....	625
 MANUAL, PUBLIC HEALTH —	
Health, Director of—Duty to furnish without request and free of charge, public health manual to every health commissioner in state—Section 1236-1 G. C.—Such duty not affected by section 154-66 G. C.....	177
 MANUFACTURER —	
1. Cigarettes—Ohio company—Manufactures and sells packaged cigarettes to buyers other than retail dealers—Not required to be licensed as “wholesale dealer” as term defined in section 5894-5 G. C.	
2. No provision in law to require company manufacturing packaged cigarettes to pay so-called manufacturer’s tax or license to engage in that particular type of business.....	185
 MARINE —	
Soldier,sailor or marine—Military forces of United States—Service—Received either an honorable discharge or “certificate of service” to show completion of required period of active service or that he is honorably relieved from active Federal service and is transferred to enlisted Reserve Corps, eligible for assistance providing for soldiers’ relief—Section 2930 et seq., G. C.—Opinion 2422, Opinions Attorney General, 1940, Volume 1, page 595, modified.....	306
 MASSILLON —	
1. Fire protection by use of men and equipment of municipal fire department to a state hospital located outside boundaries of such municipality—Municipality without legal authority to enter into contract with state for such fire protection—Section 3298-60 G. C.	
2. No officer of state having custody, management or supervision of a state hospital located contiguous or near to boundaries of municipality has legal power to contract for service of fire department to protect hospital or inmates from fire.....	552
 MEETING —	
1. Department of Public Welfare—Authorized to call meetings for designated purposes, sections 1356, 1357 G. C.—Expenses of invitees authorized to be paid from funds appropriated to departments from which invitees called.	

MEETING — Concluded

Page

2. No provision of General Code to authorize Department of Public Welfare to call or issue invitations to annual meetings of state and national organizations—No authority for counties to pay expenses of those who attend such meetings..... 262

1. Township park—Established by vote of electors of township, including those who resided in municipality lying within township—Subsequent incorporation into village of remaining portion of such township will have no effect on board of park commissioners appointed to establish and manage such park—Board has power to levy taxes on all property in such township—Sections 3423, 3415 et seq., G. C.

2. All area of township incorporated into two municipalities—Does not affect existence or official organization of township—Taxes levied or to be levied for township purposes will be collected and paid into township treasury as provided by law.

3. Village—Incorporated—First election of officers held—Village council may proceed to fix compensation of officers—Within limitation of section 4219 G. C.—May fix compensation, members of council—Action will not violate prohibition of section 4219 G. C. against increase of salary of officer during his term.

4. Discussion, right of municipal council to hold meetings outside of corporate boundaries..... 406

MILITARY FORCES UNITED STATES —

- Soldier, sailor or marine—Military forces of United States—Service—Received either an honorable discharge or “certificate of service” to show completion of required period of active service or that he is honorably relieved from active Federal service and is transferred to enlisted Reserve Corps, eligible for assistance providing for soldiers’ relief—Section 2930 et seq., G. C.—Opinion 2422, Opinions Attorney General, 1940, Volume 1, page 595, modified..... 306

MILITARY PRISONER —

- Reward—Legally appointed and qualified deputy sheriff—May accept—For apprehending, securing and delivering deserter or escaped military prisoner to proper United States authorities—Reward must be paid into treasury of county of such deputy sheriff..... 442

MILITARY SERVICE —

1. Relief Commission, County Soldiers’—Established to render financial aid under certain circumstances to indigent or needy ex-service men and women or their dependents—Cannot be construed to include assisting such persons in matters pertaining to return to civilian status or aid in enforcement of rights growing out of military service.

MILITARY SERVICE — Concluded

Page

- 2. Not authorized to employ persons and pay salary out of Soldiers' Relief Fund—County commissioners—Cannot appropriate funds to employ such persons to aid returning veterans—Exception, financial help to those entitled to assistance..... 475

Village Council—Co-extensive with township:

- 1. Not required to establish office of justice of peace or office of constable or to regulate disposition of fees, compensation, clerks or other officers and employes—Section 3512 G. C.
- 2. Justice of peace and constable—Duly elected and qualified in municipality—Co-extensive with township—Duly constituted officers—Such status not changed by failure of council of municipality to enact ordinance providing officers, regulation of fees, compensation, clerks and other officers and employes.
- 3. Where duly elected and qualified constable in such township in active military service—Wholly absent from township—Village council without power to declare office vacant..... 285

MINE INSPECTOR — FIRST CLASS — SECOND CLASS

DEPUTY —

- 1. Mine Inspector, Second Class Deputy—Recommended by Chief, Division of Mines — Promotion to First Class Deputy Mine Inspector—Examination—Upon passing, classification, certification to civil service commission, should be paid salary, \$3600.00 per annum.
- 2. If not so paid, entitled to be paid difference between what he actually received and what he would have received at rate, \$3600.00 per annum..... 57

MINOR —

- 1. Child under two years of age—Mother may place such child in permanent custody of any association or institution certified as qualified for care and placement of children—May by written agreement authorize such association or institution to consent to adoption of such child—Mother not required to obtain consent of division of social administration of department of public welfare or commitment of juvenile court—Sections 1352-1, 1352-12, 1352-13 G. C.
- 2. Status where no certified or written statements of qualification issued—Child may be placed temporarily with persons related by blood or marriage or in legally licensed boarding home—Free foster home—Legal adoption.
- 3. "Person"—Word construed to have meaning ordinarily given, to wit, "human being"—Section 10512-11, paragraph i, G. C. 108

MINOR — Concluded	Page
1. Minor child—In need of poor relief at public expense—Does not have legal settlement in county—Primary duty of county, as distinguished from county relief authority, to furnish such relief—Cost may be recovered—Sections 3482, 3483, 3484, 3484-1, 3484-2 G. C.	
2. Where wife and minor children abandoned—County of legal settlement—Thereupon or within twelve months such children adjudicated dependent children—Continuously receive relief at county expense—Undivorced father or mother of such children can not obtain new legal settlement in any other county of state through provisions of section 3477 G. C.	
3. Illegitimate children—Where mother having legal settlement in one county of state, gives birth to illegitimate children in another county, such children derivatively acquire legal settlement of mother in such other county.....	608
1. Female under age of twenty-one years—May be employed no more than twenty-four hours in any one week in irregular service under conditions listed in section 13993-3 G. C.	
2. Employment of females under age of twenty-one years in occupations listed in section 12993 G. C.—Limitations under section 12996 G. C. suspended for period Amended Substitute Senate Bill 126 is effective.	
3. Period of suspension—Females between ages sixteen and eighteen years, holders of age and schooling certificates, may be employed in occupations listed in section 12993 G. C., free from restrictions found in section 12996 G. C.	
4. No minor under age of sixteen years may be employed in any theatre except on stage when not otherwise prohibited by law.	314
Juvenile Court—Child, abandoned, neglected or dependent—Committed to permanent care of county or district children's home or accredited institution or agency, or state department of public welfare or where parent or guardian voluntarily surrendered child to institution or agency—Upon application and after notice and hearing and for good cause shown, Juvenile Court may terminate custody at any time before child reaches age of twenty-one years—Section 3093 G. C.....	146
Prisoner committed to Ohio State Reformatory by court having general jurisdiction to try felonies—Superintendent—No right to refuse to receive such person even though under eighteen years of age at time of arraignment and conviction—Prisoner did not receive benefit of proceedings under sections 1639-29 and 1639-32 G. C.....	202

MISDEMEANOR —

Page

Arrest—Peace officer—At time arrest made for violation of motor vehicle or traffic laws, misdemeanor, not on duty for exclusive or main purpose of enforcing such laws—Motor vehicle at time of making arrest not marked, section 12616-1 G. C.—Officer **not wearing distinctive uniform**—Section 12616-3 G. C.—Such officer may testify in prosecution of person arrested..... 257

Sentence—County jail—By magistrate for definite term—Conviction—Misdemeanor—Person sentenced, after commencing to serve sentence, may be granted clemency only by governor. 1

MISTAKE —

Recount of votes—Section 4785-162 et seq., G. C.—Petitioner entitled to refund of deposit made for each precinct where error established sufficient to change results by at least two per cent of total vote cast for office—True whether or not change in relative position of candidates for office effected. 401

MONEY —

1. Banking Act—Purpose clause, articles of incorporation of corporation—Purposes limited to lending of money on mortgaged security and corporation attempts to enter in business of accepting deposits of money from public generally and issues investment certificates, debentures or notes, evidence of such deposits as a business, such act of corporation is ultra vires.
2. Corporation—Organized under General Corporation Act—May not enter business of accepting moneys from stockholders and the public and issue certificates or other evidences of indebtedness payable on demand or at time specified in certificate without compliance with Banking Act—Section 710-1 et seq., G. C..... 615

MONEY ORDER —

Banking Act, Ohio—Federal Banking Act—Persons, firms or corporations not licensed to engage in banking business may not engage in business of selling and issuing drafts or money orders. 322

MONEY — ALSO SEE FUND —

MORAL OBLIGATION —

Municipality—Gift—Claim—Legal basis—Contract—Acceptance—Opinions Attorney General, 1939, Volume III, page 1965..... 101

MORTGAGE —

Page

1. Bank or building and loan association—Where mortgagee under mortgage in default—Proceeds to procure purchaser for described property in mortgage—On behalf of mortgagor—Has no interest in such property—Not the owner of an interest in real estate—Not within exception contained in section 6373-25, sub-paragraph a G. C.
2. State bank or building and loan association—Mortgagee under mortgage in default—No legal capacity to act as broker to solicit purchaser for such property—May not obtain license as real estate broker to engage in such transactions—Sections 6373-25 to 6373-51 G. C. 389
1. Index—Mortgage—Real and personal property—When presented for recording, mortgage should be indexed in chattel mortgage index specifically provided for by section 8563 G. C.—No further index for filed chattel mortgages required.
2. Chattel mortgage record—Book provided by county to record mortgage—Real and personal property.
3. Fees—Recorder authorized to charge for services not specifically provided for in such sums as are allowed by law for like services—Sections 8563, 8572 G. C.
4. Sworn statement, section 8546 G. C., incorporated in mortgage, real and personal property—Recorder required to record mortgage in its entirety—Sworn statement must also be recorded in chattel mortgage record—No authority for omission from either record..... 514

MOTHER — SEE PARENT —

MOTOR VEHICLE —

Arrest—Peace officer—At time arrest made for violation of motor vehicle or traffic laws, misdemeanor, not on duty for exclusive or main purpose of enforcing such laws—Motor vehicle at time of arrest not marked, section 12616-1 G. C.—

Officer not wearing distinctive uniform—Section 12616-3 G. C.—Such officer may testify in prosecution of person arrested. 257

Automobile Dealer's and Salesman's Licensing Act—No inhibition against one who has motor vehicle dealer's license from obtaining motor vehicle salesman's license, providing he is otherwise qualified..... 721

1. License—Operator or chauffeur—Motor vehicle—Section 6296-7, paragraph f G. C.—Provisions applicable to judgments

MOTOR VEHICLE — Concluded	Page
rendered prior to effective date of law.	
2. Unsatisfied live judgment—One not dormant or unenforcible and remains unpaid.	
3. Registrar of Motor Vehicles—Duty to determine and ascertain if applicant for motor vehicle license meets necessary requirements—Drivers' License Law—Information may be obtained from trial court through form of license application.	
4. Bankruptcy—Judgment—"Live judgment"—"Unsatisfied live judgment"—Section 6296-7 G. C.	
5. Judgment—Effect of Amended Drivers' License Law—Financial responsibility law—Driving rights—Revocation—Section 6296-7 G. C.	
6. License—Operator—Chauffeur—Issued on annual basis—Defendant who has outstanding unsatisfied live judgment against him must file proper proof of responsibility or make other necessary showing for like period before entitled to receive license—Section 6296-15 G. C.....	633
Prosecuting attorney—Automobile—Cannot purchase for use of office with funds provided under section 3004 G. C.....	694
Road machinery or automobiles or other conveyances purchased under authority section 7200 G. C., or furniture or equipment purchased for use of various county offices—County commissioners—Without authority to lease to private persons—Opinions Attorney General 1935 page 1300, No. 4767, overruled in part.....	45
Township Trustees:	
1. No mandatory duty to widen township highway to accommodate machinery or equipment having wider traction than ordinary vehicles.	
2. Discretion—May widen such township road—Section 3298-1 et seq., G. C.	326
1. United States Army—Civilian employes—Operation of motor vehicle owned by United States government—Highways of state on official business—To operate such vehicles, not required to obtain motor vehicle driver's license under Ohio "driver's license law"—Section 6296-1 et seq., G. C.	
2. When such motor vehicles not owned by United States—Operated by civilian employes of army—Used on official business in course of employment—Driver's license required.....	524

MUNICIPALITY —

Page

Building—Moneys distributed to municipalities under sections 6309-2, 5537, 5541-8 G. C. may not be used to finance cost of a building, notwithstanding use of said building is for sole purpose of housing street repair and construction equipment..... 121

County commissioners, board of—Contract—Fire insurance—Agent of insurance company, who at same time held municipal office—County may not recover premiums paid from insurance company or agents after performance of contracts—Section 12911 G. C. as to criminal penalty notwithstanding..... 36

Damage done to detention room in city building by juvenile delinquent—Ward of county juvenile court—Detained by city police department—County not responsible for such damage..... 542

1. Fire department of city—Person who received provisional appointment and served—Full time regular member of such fire department—Subject to obligations and entitled to benefits of firemen's relief and pension fund—Sections 486-14, 4609, 4600 et seq., G. C.

2. Appointed to position in city fire department—Served under non-compliance with provisions of sections 486-13, 486-14 G. C.—Not entitled to benefit of provisions of firemen's relief and pension fund—Section 4600 et seq., G. C..... 675

1. Fire protection by use of men and equipment of municipal fire department to a state hospital located outside boundaries of such municipality—Municipality without legal authority to enter into contract with state for such fire protection—Section 3298-60 G. C.

2. No officer of state having custody, management or supervision of a state hospital located contiguous or near to boundaries of municipality has legal power to contract for service of fire department to protect hospital or inmates from fire..... 552

Fire protection—Township trustees—No authority to contract with municipality for such municipality to furnish fire protection exclusively to public school buildings within township. 53

1. Firemen, schools of instruction designed to promote efficiency—Phrase used in section 4390 G. C. includes regularly established institutions of learning, institutions conducting conferences or conventions of an education nature in art or science of fire fighting—Instruction should be to promote efficiency of firemen.

MUNICIPALITY — Continued

Page

- 2. Attendance—Officers or other designated members of fire department at conference or convention—Legislative authority of municipality of township—Power to authorize attendance—School—Greater efficiency of fire department.
- 3. Council—Authority for attendance—Specific grant—General ordinance—Terms and conditions established for Director of Public Safety to authorize attendance..... 667

Highway construction fund—Traffic lights—Traffic control device—Such part of proceeds of taxes levied by section 5541 G. C. where distributed to municipal corporations, section 5541-8 G. C., may not be expended for purchase and installation of street name signs..... 210

Land—Parcel unplatted land within municipal corporation—Bounded in part by boundary line of such corporation—Not subject to provisions of section 5908 G. C. and cognate sections—Township trustees—No jurisdiction to enforce building or maintenance of partition fence between such land and adjacent land outside of municipal corporation..... 49

- 1. May not by ordinance or resolution of council require its water revenue fund to be charged annual sum of money, cost of general overhead service of general officers, i. e., law department, finance department, etc., or probable cost of rental of office space, heat, light, etc.—Section 3959 G. C.
- 2. Municipality may pay out of waterworks' revenues into municipal treasury reasonable value of office space, heat and light, furnished to department by city—Part of necessary expense to conduct and manage waterworks—Sections 280, 3959 G. C..... 151

Moral obligation—Municipality—Gifts—Claim—Legal basis—Contract—Acceptance—Opinions Attorney General, 1939, Volume III, page 1966..... 101

- 1. Municipal court—Legislative enactment—Judge at time of election or appointment shall reside in city or township where court established—Judge subject to same disabilities and causes for removal as common pleas court judge—Where later, territory of township outside city incorporated into village—Where municipal judge, at time of election and subsequently, resided in township thus incorporated, he does not lose residence and is not disqualified or subject to removal.
- 2. Conneaut, Ashtabula County—Jurisdiction of municipal court—County-wide power to inquire into felonies—Offices, justice

MUNICIPALITY — Continued

	<i>Page</i>
of peace and constable abolished—Effect of subsequent incorporation of township as a village—Sections 1579-1177 and 1579-1231 G. C.....	227
1. Proceeds of funds distributed under provisions of sections 6309-2, 5537, 5541-8 G. C. may be used for maintenance of storm sewers in connection with street improvement or which are used for street drainage—Salaries of employes engaged exclusively in such maintenance included.	
2. Such funds may not be expended for construction or maintenance of storm sewers which serve no purpose in connection with street drainage.	
3. Municipalities may use such funds to install traffic signs—Benefit and protection of traveling public—May be inside or outside of traveled portion of streets.....	369
1. Relief of poor—State function—Authority for levying taxes or expending public funds by local authorities—Must be found in general laws enacted by General Assembly.	
2. Municipal corporation—Without authority to provide relief to persons for whom county is made responsible—Section 3476 G. C.	
3. County and city may contract that county's poor shall be received and cared for in city infirmary—Section 2419-1 G. C.	
4. City which assumes care of poor for whom county is by law responsible has no recourse against county for expense in absence of contract for care.....	480
Tax, excise—Where municipal ordinance imposes such tax on all consumers—Commodities or services such as natural gas, electrical energy, local telephone service and water consumed or used in municipality—Board of education purchasing and using such commodities or service within municipality liable for payment of tax—In absence of any exemption provision in ordinance.....	425
1. Township park—Established by vote of electors of township, including those who resided in municipality lying within township—Subsequent incorporation into village of remaining portion of such township will have no effect on board of park commissioners appointed to establish and manage such park—Board has power to levy taxes on all property in such township Sections 3423, 3415 et seq., G. C.	

MUNICIPALITY — Concluded

Page

- 2. All area of township incorporated into two municipalities— Does not affect existence or official organization of township —Taxes levied or to be levied for township purposes will be collected and paid into township treasury as provided by law.
- 3. Village—Incorporated—First election of officers held—Village council may proceed to fix compensation of officers—Within limitation of section 4219 G. C.—May fix compensation, members of council—Action will not violate prohibition of section 4219 G. C. against increase of salary of officer during his term.
- 4. Discussion, right of municipal council to hold meetings outside of corporate boundaries..... 406
- Vacation—Lawful salary ordinance—If city employe earned right to vacation with pay but died before receiving benefit, payment of vacation allowance may not be made to employe's estate or beneficiary subsequent to his death. 575
- Village council—Co-extensive with township:
 - 1. Not required to establish office of justice of peace or office of constable or to regulate disposition of fees, compensation, clerks or other officers and employes—Section 3512 G. C.
 - 2. Justice of peace and constable—Duly elected and qualified in municipality—Co-extensive with township—Duly constituted officers—Such status not changed by failure of council of municipality to enact ordinance providing officers, regulation of fees, compensation, clerks and other officers and employes.
 - 3. Where duly elected and qualified constable in such township in active military service—Wholly absent from township— Village council without power to declare office vacant..... 285
- 1. Where council passed ordinance to annex contiguous territory and no electors resided in territory to be annexed, section 3561-1 G. C. as to vote of electors in territory has no application—County commissioners, upon filing municipality's petition for annexation, may proceed to hearing and action on petition—Section 3558 et seq., G. C.
- 2. Municipality—Filed petition with county commissioners to annex contiguous territory—Resident electors—Filed with township trustees, where territory located, petition to incorporate village which would include such territory—Petition first filed will have precedence—Proceedings under petition last filed will be stayed—Section 3526 et seq., G. C..... 138

MUSKINGUM WATERSHED CONSERVANCY DISTRICT —

- Cannot spend conservancy district recreational funds to advertise and to entertain persons invited by district officials to inspect works of district and its recreational facilities..... 603

NOMINATING PETITION —

Page

Under present statutes—Such petition of independent candidate not invalid by reason of fact it does not contain names and addresses of five persons to constitute committee to fill vacancies in case of death or withdrawal of candidate as required under former section 5000 G. C..... 419

NOMINATION —

Election, primary—Held May 9, 1944—Where person nominated as candidate for election to county office, November 7, 1944, general election, dies after ballots printed, mandatory duty of board of election to cause strips of paper bearing name of person certified to fill vacancy, to be printed and pasted on ballots to cover name of deceased candidate—County central committee of political party which made nomination shall certify to county board of elections name of person selected to fill vacancy—Person certified must furnish written acceptance of nomination..... 504

NOTES —

1. Banking Act—Purpose clause, articles of incorporation of corporation—Purposes limited to lending of money on mortgaged security and corporation attempts to enter in business of accepting deposits of money from public generally and issues investment certificates, debentures or notes, evidence of such deposits as a business, such act of corporation is ultra vires.
2. Corporation—Organized under General Corporation Act—May not enter business of accepting moneys from stockholders and the public and issue certificates or other evidences of indebtedness payable on demand or at time specified in certificate without compliance with Banking Act, Section 710-1 et seq., G. C..... 615
1. Bond issue—To construct and equip vocational school building—Approved by electors of school district.
2. Notes—Short time—May only be issued in anticipation of issuance of bonds—If issued and sold, Uniform Bond Act contemplates bonds shall be issued and sold and notes paid from proceeds of bond sale and any money remaining from sale of notes—Section 2293-1 et seq., G. C.
3. Sale of notes issued by board of education, Uniform Bond Act—Governed by sections 2293-27, 2293-28, 2293-29, 2293-29b 2295-14 G. C..... 462

NOTICE —

Publication of advertisements, notices and proclamations—Section 6251-1 G. C. prescribes rates of compensation for required

NOTICE — Concluded	Page
publications by courts of record other than probate court— Such section does not have application to publications of county, township, school district or other officials not officers or employes of a court of record other than probate court.....	215

OATH —

1. Prosecuting attorney—Person elected to office while serving in armed forces of United States—In foreign country—May take oath of office while stationed in such foreign country.
2. Oath of office—May be administered by any commissioned officer of armed forces of United States—Section 14862 G. C.
3. Person heretofore elected prosecuting attorney who served and was subsequently reelected may file bond and oath of office indorsed thereon, prior to first Monday of January next following such election..... 622

**OFFICE — COMPATIBLE — INCOMPATIBLE —
SEE COMPATIBLE —**

OFFICE —

County engineer—Declaration of candidacy for office—Accompanying petition presented by or on behalf of person in army of United States—May not legally be rejected for filing merely because order, Secretary of War, prohibits person in Army United States from becoming candidate for public office. 41

OFFICE — MUNICIPAL —

County commissioners, board of—Contract—Fire insurance—Agent of insurance company, who at same time held municipal office—County may not recover premiums paid from insurance company or agents after performance of contracts—Section 12911 G. C. as to criminal penalty notwithstanding..... 36

OFFICE —

Petition, nominating—Under present statutes—Such petition of independent candidate not invalid by reason of fact it does not contain names and addresses of five persons to constitute committee to fill vacancies in case of death or withdrawal of candidate as required under former section 5000 G. C..... 419

Recount of votes—Section 4785-162 et seq., G. C.—Petitioner entitled to refund of deposit made for each precinct where error established sufficient to change results by at least two per cent of total vote cast for office—True whether or not change in relative position of candidates for office effected..... 401

OFFICE — Continued

Page

OFFICE SPACE —

1. Municipality—May not by ordinance or resolution of council require its water revenue fund to be charged annual sum of money, cost of general overhead service of general officers, i. e., law department, finance department, etc., or probable cost of rental of office space, heat, light, etc.—Section 3959 G. C.
2. Municipality may pay out of waterworks' revenue into municipal treasury reasonable value of office space, heat and light, furnished to department by city—Part of necessary expense to conduct and manage waterworks—Sections 280, 3959 G. C.

151

OFFICE —

1. Township park—Established by vote of electors of township, including those who resided in municipality lying within township—Subsequent incorporation into village of remaining portion of such township will have no effect on board of park commissioners appointed to establish and manage such park—Board has power to levy taxes on all property in such township—Sections 3423, 3415 et seq., G. C.
2. All area of township incorporated into two municipalities—Does not affect existence or official organization of township—Taxes levied or to be levied for township purposes will be collected and paid into township treasury as provided by law.
3. Village—Incorporated—First election of officers held—Village council may proceed to fix compensation of officers—Within limitation of section 4219 G. C.—May fix compensation, members of council—Action will not violate prohibition of section 4219 G. C. against increase of salary of officer during his term.
4. Discussion, right of municipal council to hold meetings outside of corporate boundaries.....

406

OFFICE — VACANT —

Village council—Co-extensive with township:

1. Not required to establish office of justice of peace or office of constable or to regulate disposition of fees, compensation, clerks or other officers and employes—Section 3512 G. C.
2. Justice of peace and constable—Duly elected and qualified in municipality—Co-extensive with township—Duly constituted officers—Such status not changed by failure of council of municipality to enact ordinance providing officers, regulation of fees, compensation, clerks and other officers and employes.
3. Where duly elected and qualified constable in such township in active military service—Wholly absent from township—Village council without power to declare office vacant.....

285

OFFICER —

Page

Arrest—Peace officer—At time arrest made for violation of motor vehicle or traffic laws, misdemeanor, not on duty for exclusive or main purpose of enforcing such laws—Motor vehicle at time of making arrest not marked, section 12616-1 G. C.—Officer not wearing distinctive uniform—Section 12616-3 G. C.—Such officer may testify in prosecution of person arrested..... 257

OFFICERS OF COURT —

Publication of advertisements, notices and proclamations—Section 6251-1 G. C. prescribes rates of compensation for required publications by courts of record other than probate court—Such section does not have application to publications of county, township, school district or other officials not officers or employes of a court of record other than probate court..... 215

OFFICER —

1. Prosecuting attorney—Person elected to office while serving in armed forces of United States—In foreign country—May take oath of office while stationed in such foreign country.
2. Oath of office—May be administered by any commissioned officer of armed forces of United States—Section 14862 G. C.
3. Person heretofore elected prosecuting attorney who served and was subsequently reelected may file bond and oath of office indorsed thereon, prior to first Monday of January next following such election..... 622

OFFICIAL, DISTRICT —

Muskingum Watershed Conservancy District—Cannot spend conservancy district recreational funds to advertise and to entertain persons invited by district officials to inspect works of district and its recreational facilities..... 603

OFFICIAL SALARY —

1. Bond of prosecuting attorney—Compliance with section 2911 G. C., even though it be in an amount equal to or in excess of his annual salary is not sufficient compliance with section 3004 G. C.
2. To be entitled to draw on an appropriation pursuant to section 3004 G. C., prosecuting attorney must give separate bond in an amount not less than the amount of his official salary..... 708

OHIO COMPANY —

1. Cigarettes—Ohio Company—Manufactures and sells packaged cigarettes to buyers other than retail dealers—Not required to be licensed as “wholesale dealer” as term defined in section 5894-5 G. C.

	<i>Page</i>
OHIO COMPANY — Concluded	
2. No provision in law to require company manufacturing packaged cigarettes to pay so-called manufacturer's tax or license to engage in that particular type of business.....	185
 OHIO SALES TAX LAW —	
Tax Law, Ohio Sales—Retail sales of tangible personal property in this state or storage, use or other consumption of tangible personal property in state—Not within provisions, Ohio Sales Tax Law or Ohio Use Tax Law when consumer is foreign nation—Such transactions not subject to taxes prescribed by sections 5546-1 et seq., 5546-25 et seq., G. C.....	724
 OHIO WELFARE CONFERENCE —	
1. Meetings—Department of Public Welfare—Authorized to call meetings for designated purposes, sections 1356, 1357 G. C.—Expenses of invitees authorized to be paid from funds appropriated to departments from which invitees called.	
2. No provision of General Code to authorize Department of Public Welfare to call or issue invitations to annual meetings of state and national organizations—No authority for counties to pay expenses of those who attend such meetings.....	262
 OHIO — ALSO SEE STATE —	
 OPERATOR — CHAUFFEUR —	
1. License—Operator or chauffeur—Motor vehicle—Section 6296-7, paragraph f G. C.—Provisions applicable to judgments rendered prior to effective date of law.	
2. Unsatisfied live judgment—One not dormant or unenforceable and remains unpaid.	
3. Registrar of Motor Vehicles—Duty to determine and ascertain if applicant for motor vehicle license meets necessary requirements—Drivers' License Law—Information may be obtained from trial court through form of license application.	
4. Bankruptcy—Judgment—"Live judgment"—"Unsatisfied live judgment"—Section 6296-7 G. C.	
5. Judgment—Effect of Amended Drivers' License Law—Financial responsibility law—Driving rights—Revocation—Section 6296-7 G. C.	
6. License—Operator—Chauffeur—Issued on annual basis—Defendant who has outstanding unsatisfied live judgment against him must file proper proof of responsibility or make other necessary showing for like period before entitled to receive license—Section 6296-15 G. C.	633

ORDER — COURT —

Page

Lands properly dedicated in village allotment as part of state highway—Plat of allotment, including all streets and alleys, thereafter vacated by court order—Such action will not result in vacation of highway or any part thereof—Section 3595 G. C. 564

ORDER — REGULATION —

Health, board of—General health district—Regulations—By provisions of section 1261-30 G. C., penalties prescribed by section 4414 G. C. made applicable to such regulations—No authority to prescribe penalties—Board may in its orders or regulations refer to provisions of section 4414 G. C. 583

ORDINANCE —

1. Municipality—Where council passed ordinance to annex contiguous territory and no electors resided in territory to be annexed, section 3561-1 G. C. as to vote of electors in territory has no application—County commissioners, upon filing municipality's petition for annexation, may proceed to hearing and action on petition—Section 3558 et seq., G. C.
2. Municipality—Filed petition with county commissioners to annex contiguous territory—Resident electors—Filed with township trustees, where territory located, petition to incorporate village which would include such territory—Petition first filed will have precedence—Proceedings under petition last filed will be stayed—Section 3526 et seq., G. C. 138

Tax, excise—Where municipal ordinance imposes such tax on all consumers—Commodities or services such as natural gas, electrical energy, local telephone service and water consumed or used in municipality—Board of education purchasing and using such commodities or service within municipality liable for payment of tax—In absence of any exemption provision in ordinance. 425

Vacation—Lawful salary ordinance—If city employe earned right to vacation with pay but died before receiving benefit, payment of vacation allowance may not be made to employe's estate or beneficiary subsequent to his death. 575

Village council—Co-extensive with township:

1. Not required to establish office of justice of peace or office of constable or to regulate disposition of fees, compensation, clerks or other officers and employes—Section 3512 G. C.
2. Justice of peace and constable—Duly elected and qualified in municipality—Co-extensive with township—Duly constituted officers—Such status not changed by failure of council of municipality to enact ordinances providing officers, regulation of fees, compensation, clerks and other officers and employes.

ORDINANCE — Concluded	Page
3. Where duly elected and qualified constable in such township in active military service—Wholly absent from township—Village council without power to declare office vacant.....	285
ORDINANCE — ZONING —	
Zoning ordinance—Established area called dwelling-house district—Single-family dwellings—Family—“Any number of individuals living together as single housekeeping unit and doing their cooking on the premises”—Accessory use—“Dwelling or apartment occupied as private residence”—“One or more rooms may be rented or table-board furnished”—Juvenile court—Not a violation of section 1639-22 G. C. to place four or fewer children for care in private home, single residence.....	377
PAMPHLET —	
Juvenile court—Authority to expend public funds to publish and distribute pamphlets—Sections 1683-12 to 1683-31—1639-1 to 1639-61 G. C.....	244
PARENT —	
1. Child under two years of age—Mother may place such child in permanent custody of any association or institution certified as qualified for care and placement of children—May by written agreement authorize such association or institution to consent to adoption of such child—Mother not required to obtain consent of division of social administration of department of public welfare or commitment of juvenile court—Sections 1352-1, 1352-12, 1352-13 G. C.	
2. Status where no certified or written statements of qualification issued—Child may be placed temporarily with persons related by blood or marriage or in legally licensed boarding home—Free foster home—Legal adoption.	
3. “Person”—Word construed to have meaning ordinarily given, to wit, “human being”—Section 10512-11, paragraph i, G. C.	108
PARENT — GUARDIAN —	
Juvenile Court—Child, abandoned, neglected or dependent—Committed to permanent care of county or district children’s home or accredited institution or agency, or state department of public welfare or where parent or guardian voluntarily surrendered child to institution or agency—Upon application and after notice and hearing and for good cause shown, Juvenile Court may terminate custody at any time before child reaches age of twenty-one years—Section 3093 G. C.	146

PARENT —

Page

1. Minor child—In need of poor relief at public expense—Does not have legal settlement in county—Primary duty of county, as distinguished from county relief authority, to furnish such relief—Cost may be recovered—Sections 3482, 3483, 3484, 3484-1, 3484-2 G. C.
2. Where wife and minor children abandoned—County of legal settlement—Thereupon or within twelve months such children adjudicated dependent children—Continuously receive relief at county expense—Undivorced father or mother of such children can not obtain new legal settlement in any other county of state through provisions of section 3477 G. C.
3. Illegitimate children—Where mother having legal settlement in one county of state, gives birth to illegitimate children in another county, such children derivatively acquire legal settlement of mother in such other county..... 608

PARK — TOWNSHIP —

1. Township park—Established by vote of electors of township, including those who resided in municipality lying within township—Subsequent incorporation into village of remaining portion of such township will have no effect on board of park commissioners appointed to establish and manage such park—Board has power to levy taxes on all property in such township—Sections 3423, 3415 et seq., G. C.
2. All area of township incorporated into two municipalities—Does not affect existence or official organization of township—Taxes levied or to be levied for township purposes will be collected and paid into town treasury as provided by law.
3. Village—Incorporated—First election of officers held—Village council may proceed to fix compensation of officers—Within limitation of section 4219 G. C.—May fix compensation, members of council—Action will not violate prohibition of section 4219 G. C. against increase of salary of officer during his term.
4. Discussion, right of municipal council to hold meetings outside of corporate boundaries..... 406

PAWNBROKERS ACT —

1. Articles offered to licensed pawnbroker for pledge by same person at different times—Separate and distinct transactions—Interest charged—Storage fees—Loss—Articles pledged collectively—Not separate loans—Single loan—Section 6339-3 G. C.
2. Bond—In absence of negligence, pawnbroker not liable for loss of pledged articles—Burglary, theft or other cause—Pawnbroker not insurer of articles left for pawn—Section 6339 G. C..... 61

PEACE OFFICER —

Page

Arrest—Peace officer—At time arrest made for violation of motor vehicle or traffic laws, misdemeanor, not on duty for exclusive or main purpose of enforcing such laws—Motor vehicle at time of making arrest not marked, section 12616-1 G. C.—Officer not wearing distinctive uniform—Section 12616-3 G. C.—Such officer may testify in prosecution of person arrested.

257

PENALTY —

1. Criminal statute—Penalty for violation—Sentence to imprisonment “not less than ten days nor more than one year” or “not to exceed one year,” though subject to reversal for indefiniteness, is not void—Duty of authorities, in institution where person sentenced is committed, to retain custody of prisoner for one year unless prisoner sooner released by order of court of competent jurisdiction.
2. Where female over age of eighteen years is found guilty, on seven separate counts by juvenile court, of contributing to delinquency of children and is sentenced to Ohio Reformatory for Women, pursuant to section 1639-48 G. C., terms of sentences “not to exceed one year,” not specified to run concurrently, duty of reformatory officers to hold prisoners for full period of seven years unless court having jurisdiction, by order, released the prisoner from custody.
3. Increased sentences for second and third offenders in certain misdemeanor cases—Section 13457-1 G. C.—Provisions apply to commitments made to Ohio Reformatory for Women pursuant to section 1639-48 G. C.

355

County commissioners, board of—Contract—Fire insurance—Agent of insurance company, who at same time held municipal office—County may not recover premiums paid from insurance company or agents after performance of contracts—Section 12911 G. C. as to criminal penalty notwithstanding.

36

1. Forfeiture—County auditor required to pay over to county treasurer proceeds from sale of forfeited lands after deduction of costs pertaining to forfeiture and sale of forfeited lands—Exception—Those paid under section 5704-3 G. C.
2. Where proceeds greater than aggregate amount due subdivisions for taxes, assessments, interest and penalties against said land, county treasurer required to retain excess in treasury for proper owner of forfeited land—Section 5771 G. C.

471

Health, board of—General health district—Regulations—By provisions of section 1261-30 G. C., penalties prescribed by section 4414 G. C. made applicable to such regulations—No authority to prescribe penalties—Board may in its orders or regulations refer to provisions of section 4414 G. C.

583

PENSION FUND, FIREMEN'S RELIEF AND —

Page

1. Fire department of city—Person who received provisional appointment and served—Full time regular member of such fire department—Subject to obligations and entitled to benefits of firemen's relief and pension fund—Sections 486-14, 4609, 4600 et seq., G. C.
2. Appointed to position in city fire department—Served under non-compliance with provisions of sections 486-13, 486-14 G. C.—Not entitled to benefit of provisions of firemen's relief and pension fund—Section 4600 et seq., G. C. 675

PENSION —

1. Police relief fund—Now police relief and pension fund—Members of police department who made contributions to such fund—Section 4625 G. C.—Prior to September 13, 1939—Not entitled upon separation from service to claim or receive a refund of contribution—Exception—Death or retirement.
2. Section 4628-1 G. C. creating vested rights in pension granted from police relief and pension fund did not operate to give member right to receive such refund.
3. No obligation on trustees of police relief fund to set aside or hold in trust for sole benefit of member of police department contributions made to such fund under section 4625 G. C. prior to its amendment, effective September 13, 1939, 118 O. L. 729..... 219

PENSION — SEE ALSO RETIREMENT BOARD — STATE —

PERSON — FIRM — CORPORATION —

- Banking Act, Ohio—Federal Banking Act—Persons, firms or corporations not licensed to engage in banking business may not engage in business of selling and issuing drafts or money orders. 322

PERSONNEL —

1. Civil service regulations—Persons who have been drawn from classified service and employed by board of education for pupil-personnel work and are later granted teachers' certificates as pupil-personnel workers, section 4857-1 G. C. may be changed from employe status under classified service and appointed to same duties under status as teachers.
2. Employes so appointed as teachers come under provisions of continuing contract law—Proviso, they have qualification of service as teachers as prescribed in section 4842-8 G. C.—Service as classified civil service employes will not be counted for credit to reach such qualification..... 363

PETITION —

Page

County engineer—Declaration of candidacy for office—Accompanying petition presented by or on behalf of person in army of United States—May not legally be rejected for filing merely because order, Secretary of War, prohibits person in Army United States from becoming candidate for public office..... 41

1. Municipality—Where council passed ordinance to annex contiguous territory and no electors resided in territory to be annexed, section 3561-1 G. C. as to vote of electors in territory has no application—County commissioners, upon filing municipality's petition for annexation, may proceed to hearing and action on petition—Section 3558 et seq., G. C.
2. Municipality—Filed petition with county commissioners to annex contiguous territory—Resident electors—Filed with township trustees, where territory located, petition to incorporate village which would include such territory—Petition first filed will have precedence—Proceedings under petition last filed will be stayed—Section 3526 et seq., G. C. 138

Nominating—Under present statutes—Such petition of independent candidate not invalid by reason of fact it does not contain names and addresses of five persons to constitute committee to fill vacancies in case of death or withdrawal of candidate as required under former section 5000 G. C..... 419

Uniform Tax Levy Law—Section 5625-1 et seq., G. C.—By enactment of said law and by repeal of sections 3061, 3061-1 G. C., 109 O. L. 284, section 3059 G. C. was rendered inoperative..... 570

PETITION — INITIATIVE — REFERENDUM —

Proposed constitutional amendment, summary—Section 4785-175 G. C.—To amend Article XII, section 12, Constitution of Ohio —To prohibit a levy of excise tax on sale or purchase of any tangible personal property, except certain specific items, i. e., motor vehicle fuel, liquid fuel, cigarettes, tobacco products, beer and wine..... 321

Proposed amendment to Constitution of Ohio—To change sections 1 and 2 of Article III—To adopt and add to Article IV three new sections, i. e., sections 3-A, 7-A, 7-B and to adopt and add to Article X eleven new sections, i. e., sections 8, 9, 10, 11, 12, 13, 14, 15, 16, 17 and 18—Executive department—State officers—Judiciary—County officers..... 592

Summary—Hubbell Liquor Control Law—15 sections—Summary —15 points—in re intoxicating liquor..... 180

PETITIONER —

Page

Recount of votes—Section 4785-162 et seq. G. C.—Petitioner entitled to refund of deposit made for each precinct where error established sufficient to change results by at least two per cent of total vote cast for office—True whether or not change in relative position of candidates for office effected.... 401

PHARMACY —

Banking Act, Ohio—Federal Banking Act—Persons, firms or corporations not licensed to engage in banking business may not engage in business of selling and issuing drafts or money orders. 322

PLAT —

Lands properly dedicated in village allotment as part of state highway—Plat of allotment, including all streets and alleys, there-after vacated by court order—Such action will not result in vacation of highway or any part thereof—Section 3595 G. C. 564

PLEDGES — ARTICLES —

1. Pawnbrokers Act—Articles offered to licensed pawnbroker for pledge by same person at different times—Separate and distinct transactions—Interest charged—Storage fees—Loan—Articles pledged collectively—Not separate loans—Single loan—Section 6339-3 G. C.
2. Bond—In absence of negligence, pawnbroker not liable for loss of pledged articles—Burglary, theft or other cause—Pawnbroker not insurer of articles left for pawn—Section 6339 G. C. 61

POLICE —

Damage done to detention room in city building by juvenile delinquent—Ward of county juvenile court—Detained by city police department—County not responsible for such damage.... 542

POLICE RELIEF AND PENSION FUND —

1. Police relief fund—Now police relief and pension fund—Members of police department who made contributions to such fund—Section 4625 G. C.—Prior to September 13, 1939—Not entitled upon separation from service to claim or receive a refund of contributions—Exception—Death or retirement.
2. Section 4628-1 G. C. creating vested rights in pension granted from police relief and pension fund did not operate to give member right to receive such refund.
3. No obligation on trustees of police relief fund to set aside or hold in trust for sole benefit of member of police department contributions made to such fund under section 4625 G. C. prior to its amendment, effective September 13, 1939, 118 O. L. 729..... 219

POLITICAL ORGANIZATION —

- | | |
|--|-------------|
| | <i>Page</i> |
| Campaign fund—Employes in classified civil service—May voluntarily contribute either to political organizations or a campaign fund of candidate running for political office without violating any provisions of civil service laws—Sections 486-1 to 486-31 G. C..... | 649 |

POLITICAL SUBDIVISION —

- | | |
|--|----|
| 1. Budget law—Section 5625-1 et seq., G. C.—School districts and other political subdivisions shall keep within respective incomes during ensuing fiscal year—No taxing authority shall incur indebtedness in excess of estimated revenue—Budget commission—Official certificates—Estimated resources. | |
| 2. Tax bonds, delinquent—May not be issued by taxing authority of subdivision to fund deficit created prior fiscal year in violation of limitation and restrictions on indebtedness—Section 2293-43 G. C..... | 25 |

POOR RELIEF — SEE — RELIEF —

POULTRY —

- | | |
|--|-----|
| Foxes—Neither county commissioners nor township trustees have any legal authority to appropriate money to pay bounties for killing of foxes—Regardless of damage inflicted on wild game or domestic animals and poultry..... | 715 |
|--|-----|

POWER — SEE AUTHORITY —

PRECINCT —

- | | |
|---|-----|
| Recount of votes—Section 4785-162 et seq., G. C.—Petitioner entitled to refund of deposit made for each precinct where error established sufficient to change results by at least two per cent of total vote cast for office—True whether or not change in relative position of candidates for office effected..... | 401 |
|---|-----|

PREMIUM —

- | | |
|---|-----|
| 1. Bond premium—County hospital trustees—No authority to pay out of public funds premium on bond given to secure faithful performance of duties by any employes of board. | |
| 2. Bond—Superintendent—County hospital—May be paid for out of public funds—Sections 3137, 9573-1 G. C..... | 280 |

PREMIUM — INSURANCE — SEE INSURANCE PREMIUM —

PREPAID ITEMS —

Page

- Improvements, cost—Installed by tenants on property leased under short term leases—When carried on accounting records of tenant—Deferred items—Designated “leaseholds” or “leasehold improvements”—To be amortized over duration of lease—Such items “prepaid items” Section 5327 G. C..... 4

PRIMARY ELECTION —

- Election, primary—Held May 9, 1944—Where person nominated as candidate for election to county office, November 7, 1944, general election, dies after ballots printed, mandatory duty of board of elections to cause strips of paper bearing name of person certified to fill vacancy, to be printed and pasted on ballots to cover name of deceased candidate—County central committee of political party which made nomination shall certify to county board of elections name of person selected to fill vacancy—Person certified must furnish written acceptance of nomination..... 504

PRIORITY —

1. Municipality—Where council passed ordinance to annex contiguous territory and no electors resided in territory to be annexed, section 3561-1 G. C. as to vote of electors in territory has no application—County commissioners, upon filing municipality’s petition for annexation, may proceed to hearing and action on petition—Section 3558 et seq., G. C.
2. Municipality—Filed petition with county commissioners to annex contiguous territory—Resident electors—Filed with township trustees, where territory located, petition to incorporate village which would include such territory—Petition first filed will have precedence—Proceedings under petition last filed will be stayed—Section 3526 et seq., G. C..... 138

PRISONER —

1. Criminal statute—Penalty for violation—Sentence to imprisonment “not less than ten days nor more than one year” or “not to exceed one year,” though subject to reversal for indefiniteness, is not void—Duty of authorities, in institution where person sentenced is committed, to retain custody of prisoner for one year unless prisoner sooner released by order of court of competent jurisdiction.
2. Where female over age of eighteen years is found guilty, on seven separate counts by juvenile court, of contributing to delinquency of children and is sentenced to Ohio Reformatory for Women, pursuant to section 1639-48 G. C., terms of sentences “not to exceed one year,” not specified to run concurrently, duty of reformatory officers to hold prisoner for full period of seven years unless court having jurisdiction, by order, released the prisoner from custody.

PRISONER — Concluded

Page

3. Increased sentences for second and third offenders in certain misdemeanor cases—Section 13457-1 G. C.—Provisions apply to commitments made to Ohio Reformatory for Women pursuant to section 1639-48 G. C..... 355

Prisoner committed to Ohio State Reformatory by court having general jurisdiction to try felonies—Superintendent—No right to refuse to receive such person even though under eighteen years of age at time of arraignment and conviction—Prisoner did not receive benefit of proceedings under sections 1639-29 and 1639-32 G. C..... 202

Reward—Legally appointed and qualified deputy sheriff—May accept—For apprehending, securing and delivering deserter or escaped military prisoner to proper United States authorities—Reward must be paid into treasury of county of such deputy sheriff..... 442

PRIVATE HOME —

Zoning ordinance—Established area called dwelling-house district—Single-family dwellings—Family—“Any number of individuals living together as single housekeeping unit and doing their cooking on the premises”—Accessory use—“Dwelling or apartment occupied as private residence”—“One or more rooms may be rented or table-board furnished”—Juvenile court—Not a violation of section 1639-22 G. C. to place four or fewer children for care in private home, single residence..... 377

PRIVATE PERSON —

Road machinery or automobiles or other conveyances purchased under authority section 7200 G. C., or furniture or equipment purchased for use of various county offices—County commissioners—Without authority to lease to private persons—Opinions Attorney General 1935 page 1300, No. 4767, overruled in part. 45

PROBATE COURT — SEE COURT —

PROBATE JUDGE — SEE COURT —

PROBATION OFFICERS —

Juvenile court or juvenile department of probate court—Board of county commissioners—Duty to appropriate sufficient moneys for payment of administrative expenses—May include reasonable expenses of judge and probation officers in attendance at conferences where juvenile and welfare problems are discussed—Necessity for such attendance must be determined—Section 1639-57 G. C..... 373

PROCLAMATION —

Page

Publication of advertisements, notices and proclamations—Section 6251-1 G. C. prescribes rates of compensation for required publications by courts of record other than probate court—Such section does not have application to publications of county, township, school district or other officials not officers or employes of a court of record other than probate court. 215

PROPERTY — CANAL —

Canal property owned by state—Parties desiring to cross canal property by means of bridges, structures or other facilities must have lawful authority to do so—By special act of Legislature or by lease—Section 13965 G. C..... 489

PROPERTY DAMAGE —

Damage done to detention room in city building by juvenile delinquent—Ward of county juvenile court—Detained by city police department—County not responsible for such damage. 542

PROPERTY — PERSONAL —

Improvements, cost—Installed by tenants on property leased under short term leases—When carried on accounting records of tenant—Deferred items—Designated “leaseholds” or “leasehold improvements”—To be amortized over duration of lease—Such items “prepaid items”—Section 5327 G. C..... 4

1. Index—Mortgage—Real and personal property—When presented for recording, mortgage should be indexed in chattel mortgage index specifically provided for by section 8563 G. C. No further index for filed chattel mortgages required.
2. Chattel mortgage record—Book provided by county to record mortgage—Real and personal property.
3. Fees—Recorder authorized to charge for services not specifically provided for in such sums as are allowed by law for like services—Sections 8563, 8572 G. C.
4. Sworn statement, section 8546 G. C., incorporated in mortgage, real and personal property—Recorder required to record mortgage in its entirety—Sworn statement must also be recorded in chattel mortgage record—No authority for omission from either record..... 514

PROPERTY — PERSONAL — TANGIBLE —

Tax Law, Ohio Sales—Retail sales of tangible personal property in this state or storage, use or other consumption of tangible personal property in state—Not within provisions, Ohio Sales Tax Law or Ohio Use Tax Law when consumer is foreign nation—Such transactions not subject to taxes prescribed by sections 5546-1 et seq., 5546-25 et seq., G. C..... 724

PROPERTY — REAL —

Page

1. Agricultural society, county—Board of county commissioners can purchase real estate whereon duly organized county agricultural society can hold its fair—Section 9887 G. C.
2. Board of county commissioners can accept deed to property for use of county agricultural society—Granting clause—“To the said grantees T. G. M., M. C. M. and K. R. as the board of county commissioners of Harrison County, Ohio, and their successors in office, and assigns, for public purposes forever”—Qualifying language in indenture “further providing that the real estate herein transferred shall be kept and retained as a whole by a public agency for public purposes in perpetuity” is a nullity, of no effect—No provision for reversion, forfeiture or re-entry made..... 653
1. Agricultural society, county—Owns real estate used as site to hold annual fairs or exhibits—If site greater in size than requirements for necessary uses or not suitable in formation or character, society may sell and convey a portion without consent of county commissioners to such sale—If county may have contributed part or all of cost of original purchase of such real estate, no change in status.
2. If property sold, proceeds of sale may be retained by society—No obligation to pay any portion of funds into county treasury. 689
1. Bank or building and loan association—Where mortgagee under mortgage in default—Proceeds to procure purchaser for described property in mortgage—On behalf of mortgagor—Has no interest in such property—Not the owner of an interest in real estate—Not within exception contained in section 6373-25, sub-paragraph a G. C.
2. State bank or building and loan association—Mortgagee under mortgage in default—No legal capacity to act as broker to solicit purchaser for such property—May not obtain license as real estate broker to engage in such transactions—Sections 6373-25 to 6373-51 G. C..... 389
- Claims or demands against purchasers of real estate in Ohio—Tax foreclosure or forfeiture sales—Any irregularity, informality or omission relative to foreclosure or forfeiture—Section 5762-1 G. C. operates as statute of limitation—From effective date of General Code of Ohio, February 15, 1910..... 493
1. Commission “for the purpose of acquiring new sites for the state school for the blind and the state school for the deaf,

PROPERTY — REAL — Continued

Page

and the construction of new buildings for such schools”—
Has full control of grounds purchased until completion of
such project—May take necessary steps for proper maintenance and care of grounds—Amended Senate Bill 27, 95 General Assembly.

- 2. If commission determines grounds, or portion thereof will remain unused for a time, it may lease same and fix terms and conditions of leasing—Director of Public Works authorized to execute such lease—Section 154-40, paragraph 9 G. C..... 625

- 1. County commissioners, board of—Cannot grant funds to independent agricultural societies under section 9887 G. C. to erect, repair or improve buildings on land where society holds its fair.
- 2. Board cannot grant funds to independent agricultural society, section 9894 G. C. for “encouraging such independent agricultural society” unless society has complete control and management of real estate and buildings and other structures whereon and wherein its fairs are held..... 588

Improvements, cost—Installed by tenants on property leased under short term leases—When carried on accounting records of tenant—Deferred items—Designated “leaseholds” or “leasehold improvements”—To be amortized over duration of lease—Such items “prepaid items”—Section 5327 G. C..... 4

- 1. Index—Mortgage—Real and personal property—When presented for recording, mortgage should be indexed in chattel mortgage index specifically provided for by section 8563 G. C.—No further index for filed chattel mortgages required.
- 2. Chattel mortgage record—Book provided by county to record mortgage—Real and personal property.
- 3. Fees—Recorder authorized to charge for services not specifically provided for in such sums as are allowed by law for like services—Sections 8563, 8572 G. C.
- 4. Sworn statement, section 8546 G. C., incorporated in mortgage, real and personal property—Recorder required to record mortgage in its entirety—Sworn statement must also be recorded in chattel mortgage record—No authority for omission from either record.....514

Land—Parcel unplatted land within municipal corporation—Bounded in part by boundary line of such corporation—Not subject to provisions of section 5908 G. C. and cognate sec-

	Page
PROPERTY — REAL — Concluded	
tions—Township trustees—No jurisdiction to enforce building or maintenance of partition fence between such land and adjacent land outside of municipal corporation.....	49
Relief—Resident on land in state of Ohio, owned by United States —Acquired through Lanham Act—Title 42, sections 1541 to 1552, USC—Not ineligible to relief pursuant to section 3391 et seq., G. C.....	740
Residence on federal-owned territory—Under the law, standing alone, does not constitute grounds to deny the right to vote—Persons residing on such territory entitled to vote, if otherwise qualified—Territory acquired under authority of “Urgent Deficiency Appropriation Act, 1941,” Public Law Numbered 9-77th Congress, the “Additional Urgent Deficiency Appropriation Act, 1941,” Public Law Numbered 73-77th Congress and Public Law Numbered 849-76th Congress, as amended, popularly known as “Lanham Act.”.....	594
PROSECUTING ATTORNEY —	
Automobile—Cannot purchase for use of office with funds provided under section 3004 G. C.....	694
1. Bond of prosecuting attorney—Compliance with section 2911 G. C., even though it be in an amount equal to or in excess of his annual salary is not sufficient compliance with section 3004 G. C.	
2. To be entitled to draw on an appropriation pursuant to section 3004 G. C., prosecuting attorney must give separate bond in an amount not less than the amount of his official salary.....	708
1. Person elected to office while serving in armed forces of United States—In foreign country—May take oath of office while stationed in such foreign country.	
2. Oath of office—May be administered by any commissioned officer of armed forces of United States—Section 14862 G. C.	
3. Person heretofore elected prosecuting attorney who served and was subsequently reelected may file bond and oath of office indorsed thereon, prior to first Monday of January next following such election.....	622

PROSECUTING ATTORNEY —
FILED AS TO COUNTY —

Page

ASHTABULA COUNTY — Jefferson —

1. Municipal court—Legislative enactment—Judge at time of election or appointment shall reside in city or township where court established—Judge subject to same disabilities and causes for removal as common pleas court judge—Where later, territory of township outside city incorporated into village—Where municipal judge, at time of election and subsequently, resided in township thus incorporated, he does not lose residence and is not disqualified or subject to removal.

2. Conneaut, Ashtabula County—Jurisdiction of municipal court—County-wide power to inquire into felonies—Offices, justice of peace and constable abolished—Effect of subsequent incorporation of township as a village—Sections 1579-1177 and 1579-1231 G. C. 227

1. Municipality—Where council passed ordinance to annex contiguous territory and no electors resided in territory to be annexed, section 3561-1 G. C. as to vote of electors in territory has no application—County commissioners, upon filing municipality's petition for annexation, may proceed to hearing and action on petition—Section 3558 et seq., G. C.

2. Municipality—Filed petition with county commissioners to annex contiguous territory—Resident electors—Filed with township trustees, where territory located, petition to incorporate village which would include such territory—Petition first filed will have precedence—Proceedings under petition last filed will be stayed—Section 3526 et seq., G. C. 138

1. Person elected to office while serving in armed forces of United States—In foreign country—May take oath of office while stationed in such foreign country.

2. Oath of office—May be administered by any commissioned officer of armed forces of United States—Section 14862 G. C.

3. Person heretofore elected prosecuting attorney who served and was subsequently reelected may file bond and oath of office indorsed thereon, prior to first Monday of January next following such election..... 622

- Road machinery or automobiles or other conveyances purchased under authority section 7200 G. C., or furniture or equipment purchased for use of various county offices—County commissioners—Without authority to lease to private persons—Opinions Attorney General 1935 page 1300, No. 4767, overruled in part..... 45

PROSECUTING ATTORNEY — Continued

Page

ASHTABULA COUNTY — Jefferson — Concluded

1. Township park—Established by vote of electors of township, including those who resided in municipality lying within township—Subsequent incorporation into village of remaining portion of such township will have no effect on board of park commissioners appointed to establish and manage such park —Board has power to levy taxes on all property in such township—Sections 3423, 3415 et seq., G. C.
2. All area of township incorporated into two municipalities— Does not affect existence or official organization of township —Taxes levied or to be levied for township purposes will be collected and paid into township treasury as provided by law.
3. Village—Incorporated—First election of officers held— Village council may proceed to fix compensation of officers— Within limitation of section 4219 G. C.—May fix compensation, members of council—Action will not violate prohibition of section 4219 G. C. against increase of salary of officer during his term.
4. Discussion, right of municipal council to hold meetings outside of corporate boundaries..... 406

BUTLER COUNTY — Hamilton —

1. Armed Forces, United States—Member board of elections— Entitled to receive compensation for that office while in service.
2. Deputy appointed by county officer cannot receive compensation while absent from duties by reason of such service..... 294

CARROLL COUNTY, Carrollton —

1. Contract—Made by village with several adjoining townships to furnish fire protection—Section 3298-60 G. C.—Member of village fire department if injured, or his beneficiaries if he is killed, in course of employment, has right to benefits and allowances provided by workmen's compensation law—In addition thereto rights and benefits of firemen's indemnity fund —Section 4647-1 et seq., G. C.
2. Contract may lawfully provide that adjoining townships where fire protection given shall reimburse village in proportions as agreed upon—Damage to any village fire equipment incurred in performance of service outside limits of village..... 11

CLARK COUNTY, Springfield —

Election, primary—Held May 9, 1944—Where person nominated as candidate for election to county office, November 7, 1944,

PROSECUTING ATTORNEY — Continued

Page

CLARK COUNTY, Springfield — Concluded

general election, dies after ballots printed, mandatory duty of board of elections to cause strips of paper bearing name of person certified to fill vacancy, to be printed and pasted on ballots to cover name of deceased candidate—County central committee of political party which made nomination shall certify to county board of elections name of person selected to fill vacancy—Person certified must furnish written acceptance of nomination..... 504

CLERMONT COUNTY, Batavia —

Claims or demands against purchasers of real estate in Ohio — Tax foreclosure and forfeiture sales—Any irregularity, informality or omission relative to foreclosure or forfeiture—Section 5762-1 G. C. operates as statute of limitation—From effective date of General Code of Ohio, February 15, 1910..... 493

COLUMBIANA COUNTY, Lisbon—

Damage done to detention room in city building by juvenile delinquent—Ward of county juvenile court—Detained by city police department—County not responsible for such damage. 542

CUYAHOGA COUNTY, Cleveland —

Soldier, sailor or marine—Military forces of United States—Service—Received either an honorable discharge or “certificate of service” to show completion of required period of active service or that he is honorably relieved from active Federal service and is transferred to enlisted Reserve Corps, eligible for assistance providing for soldiers’ relief—Section 2930 et seq., G. C.—Opinion 2422, Opinions Attorney General, 1940, Volume 1, page 595, modified..... 306

Uniform Tax Law—Section 5625-1 et seq., G. C.—By enactment of said law and by repeal of sections 3061, 3061-1, G. C. 109 O. L. 284, section 3059 G. C. was rendered inoperative..... 570

DARKE COUNTY, Greenville —

1. Agricultural society, county—Owns real estate used as site to hold annual fairs or exhibits—If site greater in size than requirements for necessary uses or not suitable in formation or character, society may sell and convey a portion without consent of county commissioners to such sale—If county may have contributed part or all of cost of original purchase of such real estate, no change in status.
2. If property sold, proceeds of sale may be retained by society—No obligation to pay any portion of funds into county treasury. 689

PROSECUTING ATTORNEY — Continued

Page

DARKE COUNTY, Greenville — Concluded

1. Index—Mortgage—Real and personal property—When presented for recording, mortgage should be indexed in chattel mortgage index specifically provided for by section 8563 G. C.—No further index for filed chattel mortgages required.
2. Chattel mortgage record—Book provided by county to record mortgage—Real and personal property.
3. Fees—Recorder authorized to charge for services not specifically provided for in such sums as are allowed by law for like services—Sections 8563, 8572 G. C.
4. Sworn statement, section 8546 G. C., incorporated in mortgage, real and personal property—Recorder required to record mortgage in its entirety—Sworn statement must also be recorded in chattel mortgage record—No authority for omission from either record.

514

1. Retirement System, Public Employes—Member—On or before June 30, 1938—Relinquished membership by withdrawal of accumulated contributions—To be entitled to all rights upon superannuation retirement, i. e., annuity, pension and prior service, employe may within five years return and pay to employes savings fund accumulated contributions as they were at time of separation plus interest from date of withdrawal to date of re-deposit.
2. Employe, member of system after June 30, 1938—Withdrawal—Relinquishment of membership—Status of rights upon return to system—Prior service—Sections 486-57, 486-60 G. C.

530

DELAWARE COUNTY, Delaware —

1. Child under two years of age—Mother may place such child in permanent custody of any association or institution certified as qualified for care and placement of children—May by written agreement authorize such association or institution to consent to adoption of such child—Mother not required to obtain consent of division of social administration of department of public welfare or commitment of juvenile court—Sections 1352-1, 1352-12, 1352-13 G. C.
2. Status where no certified or written statements of qualification issued—Child may be placed temporarily with persons related by blood or marriage or in legally licensed boarding home—Free foster home—Legal adoption.
3. "Person"—Word construed to have meaning ordinarily given, to wit, "human being"—Section 10512-11, paragraph i, G. C.

108

PROSECUTING ATTORNEY — Continued

Page

DELAWARE COUNTY, Delaware — Concluded

1. Railroad crossings—Section 8846 G. C. and its related sections govern construction and repair of public railroad crossings—Exception—Any modification by section 6956 G. C.
2. Improvement, public railroad crossings—Where original construction materially changed—Such action will constitute an “alteration” in legal contemplation—Governed by section 8868 G. C. and its related sections—Exception—Any modification by section 6956 G. C. 704

GALLIA COUNTY, Gallipolis —

Armed or auxiliary services United States—World War II—Teacher—Returned honorably discharged—Desired to resume teaching position—Board of education—Good and just cause to terminate contract of teacher employed to teach during absence of soldier who would have performed duties had he not been absent in war service—Sections 4842-10, 4842-12 G. C. 456

GREENE COUNTY, Xenia —

Residence on federal-owned territory—Under the law, standing alone, does not constitute grounds to deny the right to vote—Persons residing on such territory entitled to vote, if otherwise qualified—Territory acquired under authority of “Urgent Deficiency Appropriation Act, 1941,” Public Law Numbered 9-77th Congress, the “Additional Urgent Deficiency Appropriation Act, 1941,” Public Law Numbered 73-77th Congress and Public Law Numbered 849-76th Congress, as amended, popularly known as “Lanham Act.” 594

HAMILTON COUNTY, Cincinnati —

Tuberculosis hospital, county—Board of education of city school district—Without authority to establish at hospital a special school for youth of school age, inmates of such hospital. 385

HARRISON COUNTY, Cadiz —

1. Agricultural society, county—Board of county commissioners can purchase real estate whereon duly organized county agricultural society can hold its fair—Section 9887 G. C.
2. Board of county commissioners can accept deed to property for use of county agricultural society—Granting clause—“To the said grantees T. G. M., M. C. M. and K. R. as the board of county commissioners of Harrison County, Ohio, and their successors in office, and assigns, for public purposes forever” —Qualifying language in indenture “further providing that the real estate herein transferred shall be kept and retained as a whole by a public agency for public purposes in perpetuity” is a nullity, of no effect—No provision for reversion, forfeiture or re-entry made. 653

PROSECUTING ATTORNEY — Continued

Page

HOLMES COUNTY, Millersburg —

Parochial school curriculum—Child of compulsory school age—
 Completion, first eight grades of school—Ohio statutes do
 not require attendance at high school to pursue curriculum
 —Proviso, regular attendance at a vocational, commercial
 or other special type of school, parochial or otherwise—
 Instruction—Term and hours equivalent to those of estab-
 lished high schools.....

544

KNOX COUNTY, Mt. Vernon —

Township Trustees:

1. No mandatory duty to widen township highway to accommo-
 date machinery or equipment having wider traction than ordi-
 nary vehicles.
2. Discretion—May widen such township road—Section 3298-1
 et seq., G. C.....

326

LAKE COUNTY, Painesville —

Arrest—Peace officer—At time arrest made for violation of motor
 vehicle or traffic laws, misdemeanor, not on duty for exclu-
 sive or main purpose of enforcing such laws—Motor vehicle
 at time of making arrest not marked, section 12616-1 G. C.—
 Officer not wearing distinctive uniform—Section 12616-3
 G. C.—Such officer may testify in prosecution of person ar-
 rested.

257

1. Minor child—In need of poor relief at public expense—Does
 not have legal settlement in county—Primary duty of county,
 as distinguished from county relief authority, to furnish such
 relief—Cost may be recovered—Sections 3482, 3483, 3484,
 3484-1, 3484-2 G. C.
2. Where wife and minor children abandoned—County of legal
 settlement—Thereupon or within twelve months such chil-
 dren adjudicated dependent children—Continuously receive re-
 lief at county expense—Undivorced father or mother of such
 children can not obtain new legal settlement in any other
 county of state through provisions of section 4377 G. C.
3. Illegitimate children—Where mother having legal settlement
 in one county of state, gives birth to illegitimate children in an-
 other county, such children derivatively acquire legal settle-
 ment of mother in such other county.....

608

1. Township clerk—Township has annual budget in excess of
 \$5,000.00—Entitled to salary stipulated by section 3308 G. C.
 for service during portion of year served—Basis \$350.00 per
 year—Additional compensation—2% excess of expenditures of

PROSECUTING ATTORNEY — Continued

Page

LAKE COUNTY, Painesville — Concluded

township during period of incumbency over sum \$5,000.00 provided total compensation shall not exceed \$600.00.

2. Vacancy—Township clerk—Township has annual budget in excess of \$5,000.00—Successor to clerk may receive in addition to stipulated salary \$350.00 per annum, 2% total township expenditures during encumbency in excess of \$5,000.00—Proviso, total compensation shall not exceed \$600.00 in any one calendar year..... 17

LICKING COUNTY, Newark —

Agricultural Society, County—Members may voluntarily dissolve same—General Corporation Act—Compliance—Dissolution of corporations—No special provision in General Code—Section 9880 et seq., G. C..... 238

Bus transportation—How near a bus transporting pupils may pass residence or private driveway of pupil—Local board of education, or county board when concerned, has discretionary power for such determination—When transportation provided, board in making decision must employ a rule of reason commensurate with circumstances—Section 4855 G. C..... 745

LORAIN COUNTY, Elyria —

1. Library, Law, Association, County—Section 3056 G. C.—Provision for apportionment by county auditor of amount of fines and forfeited monies to be paid to County Law Library Association—Apportionment to several municipal police or mayor's courts—Limitation, \$7,500.00—No specific limitation as to amount apportioned to any one of such courts—Limitation, \$3,000.00 refers to maximum amount any one court shall be required to pay in any one calendar year.
2. Trustees of Law Library Association—Required to make annual refund to treasurers of political subdivisions from which balance received—Not less than 90% of any unencumbered balance remaining from preceding year—County auditor shall certify amount of balance to trustees of association—Section 3058 G. C.
3. Apportionment of refund based on amount actually paid in cash by each political subdivision not upon apportionment made by county auditor.
4. Computation of refund—Receipts and expenditures—Disposition of unpaid balance.
5. Trustees of Law Library Association—Right to enforce payment due from subdivision to County Law Library Association—No other officer has any such right or duty—Section 3056 G. C..... 658

PROSECUTING ATTORNEY — Continued

Page

LORAIN COUNTY, Elyria — Concluded

- Petition, nominating—Under present statutes—Such petition of independent candidate not invalid by reason of fact it does not contain names and addresses of five persons to constitute committee to fill vacancies in case of death or withdrawal of candidate as required under former section 5000 G. C. 419

LUCAS COUNTY, Toledo —

- Automobile—Cannot purchase for use of office with funds provided under section 3004 G. C. 694

1. Bond premium—County hospital trustees—No authority to pay out of public funds premium on bond given to secure faithful performance of duties by any employes of board.
2. Bond—Superintendent—County hospital—May be paid for out of public funds—Sections 3137, 9573-1 G. C. 280

1. Cigarettes—Ohio company—Manufactures and sells packaged cigarettes to buyers other than retail dealers—Not required to be licensed as “wholesale dealer” as term defined in section 5894-5 G. C.
2. No provision in law to require company manufacturing packaged cigarettes to pay so-called manufacturer’s tax or license to engage in that particular type of business. 185

- Juvenile court or juvenile department of probate court—Board of county commissioners—Duty to appropriate sufficient moneys for payment of administrative expenses—May include reasonable expenses of judge and probation officers in attendance at conferences where juvenile and welfare problems are discussed—Necessity for such attendance must be determined—Section 1639-57 G. C. 373

- Sentence—County jail—By magistrate for definite term—Conviction—Misdemeanor—Person sentenced, after commencing to serve sentence, may be granted clemency only by governor. 1

MADISON COUNTY, London —

1. County commissioners, board of—Cannot grant funds to independent agricultural societies under section 9887 G. C. to erect, repair or improve buildings on land where society holds its fair.
2. Board cannot grant funds to independent agricultural society, section 9894 G. C. for “encouraging such independent agricultural society” unless society has complete control and management of real estate and buildings and other structures whereon and wherein its fairs are held. 588

PROSECUTING ATTORNEY — Continued

Page

MAHONING COUNTY, Youngstown —

County commissioners, board of—Contract—Fire insurance—
 Agent of insurance company, who at same time held municipal office—County may not recover premiums paid from insurance company or agents after performance of contracts—
 Section 12911 G. C. as to criminal penalty notwithstanding..... 36

MEIGS COUNTY, Pomeroy —

1. Bond issue—To construct and equip vocational school building—Approved by electors of school district.
2. Notes—Short time—May only be issued in anticipation of issuance of bonds—If issued and sold, Uniform Bond Act contemplates bonds shall be issued and sold and notes paid from proceeds of bond sale and any money remaining from sale of notes—Section 2293-1 et seq., G. C.
3. Sale of notes issued by board of education, Uniform Bond Act—Governed by sections 2293-27, 2293-28, 2293-29, 2293-29b, 2295-14 G. C..... 462

MERCER COUNTY, Celina —

1. School foundation law—School districts to be entitled to additional aid—Must have tax levy for current school operation of at least three mills and taxing district of said school district must have total tax levies of at least ten mills for all purposes—Sections 4848 to 4848-10 G. C.
2. Board of education of school district—Where above requirements met and one or more schools maintained—Average daily attendance—Less than one hundred and eighty pupils—Requirements to be entitled to receive additional aid under school foundation program—Fund—Difference between amount necessary to operate at reasonable level of educational efficiency, not less than \$1150.00 per annum for each one teacher, elementary school, or \$2400.00 per annum for each two teacher, elementary school, and computed yield, three mills on each dollar, property on tax duplicate, plus total income of district received from all other state sources but exclusive of federal and state aid for vocational education, state aid for special classes and interest on irreducible debt and income from school trust and land rental funds..... 129

MONTGOMERY COUNTY, Dayton —

Township trustees—Section 3327 G. C.—Where determination made that number of constables to be elected biennially shall be increased over number previously authorized—Trustees without authority to name appointee to serve in interim until successor has been duly elected at next biennial election..... 580

PROSECUTING ATTORNEY — Continued

Page

MORROW COUNTY, Mt. Gilead —

Health, board of—General health district—Regulations—By provisions of section 1261-30 G. C., penalties prescribed by section 4414 G. C. made applicable to such regulations—No authority to prescribe penalties—Board may in its orders or regulations refer to provisions of section 4414 G. C..... 583

Insurance, casualty—Purchased by township trustees—Benefits—Accident and death for members of volunteer fire department—May be paid for from township general fund—Section 3298-62 G. C..... 236

MUSKINGUM COUNTY, Zanesville —

1. County auditor—Absent—Deputy auditor authorized to serve on or sit as member of county board of revision.

2. County commissioners, board of—Duly elected president—Only commissioner authorized to serve or act on county board of revision—Section 5580 G. C..... 276

Land—Parcel unplatted land within municipal corporation—Bounded in part by boundary line of such corporation—Not subject to provisions of section 5908 G. C. and cognate sections—Township trustees—No jurisdiction to enforce building or maintenance of partition fence between such land and adjacent land outside of municipal corporation..... 49

NOBLE COUNTY, Caldwell —

Cemetery—Village owning cemetery not connected with township or other cemetery association—May levy tax on property of such village for cemetery purposes—Where proposal submitted to vote of electors—Must be at November general election—Section 5625-17 G. C.—Special or primary election—Any time in year 1944—Amended Senate Bill 69, 95 General Assembly. 117

Compatible employment—One person employed as teacher and as janitor in school building—Compensated for each employment—No impropriety..... 274

OTTAWA COUNTY, Port Clinton —

Publication of advertisements, notices and proclamations—Section 6251-1 G. C. prescribes rates of compensation for required publications by courts of record other than probate court—Such section does not have application to publications of county, township, school district or other officials not officers or employes of a court of record other than probate court. 215

PROSECUTING ATTORNEY — Continued

Page

PICKAWAY COUNTY, Circleville —

Jurors, commissioner of—Not entitled to receive additional compensation by reason of performing diverse clerical duties incident to drawing and impanelling jurors..... 568

PIKE COUNTY, Waverly —

Fire protection—School district—May not by itself or by uniting with political subdivision engage in fire protection—May not levy tax for such purpose..... 105

PORTAGE COUNTY, Ravenna —

Zoning ordinance—Established area called dwelling-house district—Single-family dwellings—Family—“Any number of individuals living together as single housekeeping unit and doing their cooking on the premises”—Accessory use—“Dwelling or apartment occupied as private residence”—“One or more rooms may be rented or table-board furnished”—Juvenile court—Not a violation of section 1639-22 G. C. to place four or fewer children for care in private home, single residence..... 377

PREBLE COUNTY, Eaton —

County engineer—Declaration of candidacy for office—Accompanying petition presented by or on behalf of person in army of United States—May not legally be rejected for filing merely because order, Secretary of War, prohibits person in Army United States from becoming candidate for public office..... 41

PUTNAM COUNTY, Ottawa —

Foxes—Neither county commissioners nor township trustees have any legal authority to appropriate money to pay bounties for killing of foxes—Regardless of damage inflicted on wild game or domestic animals and poultry..... 715

SHELBY COUNTY, Sidney —

1. Bond of prosecuting attorney—Compliance with section 2911 G. C., even though it be in an amount equal to or in excess of his annual salary is not sufficient compliance with section 3004 G. C.
2. To be entitled to draw on an appropriation pursuant to section 3004 G. C., prosecuting attorney must give separate bond in an amount not less than the amount of his official salary..... 708

PROSECUTING ATTORNEY — Continued		<i>Page</i>
STARK COUNTY, Canton —		
Delinquent lands—Omitted from foreclosure by action of board of revision, section 5718-1 G. C.—Common pleas court confirmed action and ordered such delinquent lands forfeited to state—County auditor may at any time thereafter, up to first day of July, next following, after published notice, proceed to sell such forfeited lands—Section 5751 G. C.....		342
Fire protection—Township trustees—No authority to contract with municipality for such municipality to furnish fire protection exclusively to public school buildings within township.....		53
Lands properly dedicated in village allotment as part of state highway—Plat of allotment, including all streets and alleys, thereafter vacated by court order—Such action will not result in vacation of highway or any part thereof—Section 3595 G. C.		564
TRUMBULL COUNTY, Warren —		
Aid for dependent children—Child entitled to aid and received aid from county—Moved to another county for period less than one year, then moved into third county—Obligation of county of original residence to furnish aid continued for twelve months after child removed from county—Obligation to administer aid at the end of twelve months falls upon county in which child then resided—Section 1359-21 et seq., G. C.....		546
1. Female under age of twenty-one years—May be employed not more than twenty-four hours in any one week in irregular service under conditions listed in section 13993-3 G. C.		
2. Employment of females under age of twenty-one years in occupations listed in section 12993 G. C.—Limitations under section 12996 G. C. suspended for period Amended Substitute Senate Bill 126 is effective.		
3. Period of suspension—Females between ages sixteen and eighteen years, holders of age and schooling certificates, may be employed in occupations listed in section 12993 G. C., free from restrictions found in section 12996 G. C.		
4. No minor under age of sixteen years may be employed in any theatre except on stage when not otherwise prohibited by law.		314
TUSCARAWAS COUNTY, New Philadelphia —		
1. Forfeiture—County auditor required to pay over to county treasurer proceeds from sale of forfeited lands after deduction of costs pertaining to forfeiture and sale of forfeited lands—Exception—Those paid under section 5704-3 G. C.		

PROSECUTING ATTORNEY — Concluded

Page

TUSCARAWAS COUNTY, New Philadelphia — Concluded

- 2. Where proceeds greater than aggregate amount due subdivisions for taxes, assessments, interest and penalties against said land, county treasurer required to retain excess in treasury for proper owner of forfeited land—Section 5771 G. C..... 471

VINTON COUNTY, McArthur —

- Fees—Payable to probate court from county treasury—Provisions, section 10501-43 G. C. mandatory as to fees enumerated —Such fees must be received by probate court notwithstanding provisions, section 2983 G. C., which is a general statute. 433

WAYNE COUNTY, Wooster —

- 1. Relief Commission, County Soldiers'—Established to render financial aid under certain circumstances to indigent or needy ex-service men and women or their dependents—Cannot be construed to include assisting such persons in matters pertaining to return to civilian status or aid in enforcement of rights growing out of military service.
- 2. Not authorized to employ persons and pay salary out of Soldiers' Relief Fund—County commissioners—Cannot appropriate funds to employ such persons to aid returning veterans—Exception, financial help to those entitled to assistance. 475

PROVISIONAL APPOINTMENT —

- 1. Fire department of city—Person who received provisional appointment and served—Full time regular member of such fire department—Subject to obligations and entitled to benefits of firemen's relief and pension fund—Sections 486-14, 4609, 4600 et seq., G. C.
- 2. Appointed to position in city fire department—Served under non-compliance with provisions of sections 486-13, 486-14 G. C.—Not entitled to benefit of provisions of firemen's relief and pension fund—Section 4600 et seq., G. C..... 675

PUBLIC HEALTH MANUAL —

- Health, Director of—Duty to furnish without request and free of charge, public health manual to every health commissioner in state—Section 1236-1 G. C.—Such duty not affected by section 154-66 G. C..... 177

PUBLIC OFFICES — SEE — OFFICE —

Page

PUBLIC SAFETY, DIRECTOR —

1. Firemen, schools of instruction designed to promote efficiency —Phrase used in section 4390 G. C. includes regularly established institutions of learning, institutions conducting conferences or conventions of an educational nature in art or science of fire fighting—Instruction should be to promote efficiency of firemen.
2. Attendance—Officers or other designated members of fire department at conference or convention—Legislative authority of municipality or township—Power to authorize attendance School—Greater efficiency of fire department.
3. Council—Authority for attendance—Specific grant—General ordinance—Terms and conditions established for Director of Public Safety to authorize attendance.....

667

PUBLICATION —

Juvenile court—Authority to expend public funds to publish and distribute pamphlets—Sections 1683-12 to 1683-31—1639-1 to 1639-61 G. C.....

244

Publication of advertisements, notices and proclamations—Section 6251-1 G. C. prescribes rates of compensation for required publications by courts of record other than probate court—Such section does not have application to publications of county, township, school district or other officials not officers or employees of a court of record other than probate court.....

215

PUPIL — SEE EDUCATION — SUBDIVISION PUPIL —

PURCHASE —

Prosecuting attorney—Automobile—Cannot purchase for use of office with funds provided under section 3004 G. C.....

694

PURCHASER —

Claims or demands against purchasers of real estate in Ohio—Tax foreclosure and forfeiture sales—Any irregularity, informality or omission relative to foreclosure or forfeiture—Section 5762-1 G. C. operates as statute of limitation—From effective date of General Code of Ohio, February 15, 1910.....

493

PURPOSE CLAUSE —

1. Banking Act—Purpose clause, articles of incorporation of corporation—Purposes limited to lending of money on mort-

PURPOSE CLAUSE — Concluded

gaged security and corporation attempts to enter in business of accepting deposits of money from public generally and issues investment certificates, debentures or notes, evidence of such deposits as a business, such act of corporation is ultra vires.

Page

2. Corporation—Organized under General Corporation Act—May not enter business of accepting moneys from stockholders and the public and issue certificates or other evidences of indebtedness payable on demand or at time specified in certificate without compliance with Banking Act—Section 710-1 et seq. G. C..... 615

RAILROADS —

1. Assessments—Railroads and public utilities—Fund arising pursuant to section 606 G. C., prior to its amendment, Amended Substitute Senate Bill 174, 95 General Assembly, not affected by said amendment—Continues as “public utilities commission fund.”
2. Status—Balance in original fund, 1942—Credit to be applied.
3. Credit under section 606 G. C.—Applied to reduce assessments against railroads and public utilities in any year—Determination—Amount remaining unexpended and unencumbered in public utilities commission fund at close of next preceding year.
4. Biennial appropriation made by legislature—No bearing on determination of credit to be applied by auditor of state to levy assessments under section 606 G. C.
5. Assessments under section 606 G. C., August 1 each year, considered as providing funds for year then current for maintaining and administering public utilities commission.
6. Assessments certified to treasurer of state for collection, if not collected within thirty days shall be certified back to auditor of state—Section 20 G. C.—Auditor required, section 268 G. C. to certify such claims to attorney general..... 444

RAILROAD CROSSINGS —

1. Section 8846 G. C. and its related sections govern construction and repair of public railroad crossings—Exception—Any modification by section 6956 G. C.
2. Improvement, public railroad crossings—Where original construction materially changed—Such action will constitute an “alteration” in legal contemplation—Governed by section 8868 G. C. and its related sections—Exception—Any modification by section 6956 G. C..... 704

RATE — INCREASE — DECREASE —

Page

Contract—Specifications for public contract provided price shall be increased or decreased should there be corresponding increase or decrease after contract had been let, in event freight rates altered—Subsequently internal revenue code section 3475 was enacted—Transportation company required to collect from customer, tax of three per cent of cost of transportation—Such additional tax not increase or decrease in public freight rates of company—Does not authorize increase or decrease in compensation payable under terms of contract..... 191

RATE — PUBLICATION —

Publication of advertisements, notices and proclamations—Section 6251 G. C. prescribes rates of compensation for required publications by courts of record other than probate court—Such section does not have application to publications of county, township, school district or other officials not officers or employees of a court of record other than probate court..... 215

REAL PROPERTY — SEE PROPERTY, REAL —

RECORD — ACCOUNTING —

Improvements, cost—Installed by tenants on property leased under short term leases—When carried on accounting records of tenant—Deferred items—Designated “leaseholds” or “leasehold improvements”— To be amortized over duration of lease—Such items “prepaid items”—Section 5327 G. C..... 4

RECORD —

Publication of advertisements, notices and proclamations—Section 6251-1 G. C. prescribes rates of compensation for required publications by courts of record other than probate court—Such section does not have application to publications of county, township, school district or other officials not officers or employees of a court of record other than probate court..... 215

RECOUNT — VOTES —

Section 4785-162 et seq., G. C.—Petitioner entitled to refund of deposit made for each precinct where error established sufficient to change results by at least two per cent of total vote cast for office—True whether or not change in relative position of candidates for office effected..... 401

RECOUP —

1. Liquor Control, Department of—Damage to merchandise purchased, usually termed “concealed damage”—Unknown at time of delivery—Discovery—Department may not recoup loss or

	<i>Page</i>
RECOUP — Concluded	
damage from any person without evidence showing person sought to be charged was responsible by reason of breach of contract or wrongful act.	
2. Losses so discovered—May be absorbed by Department of Liquor Control—Proviso, cannot be established losses occasioned by fault of some person, firm or corporation.....	436
RECREATIONAL FACILITIES—	
Muskingum Watershed Conservancy District—Cannot spend conservancy district recreational funds to advertise and to entertain persons invited by district officials to inspect works of district and its recreational facilities.....	603
REGULATION — ORDER —	
Health, board of—General health district—Regulations—By provisions of section 1261-30 G. C., penalties prescribed by section 4414 G. C. made applicable to such regulations—No authority to prescribe penalties—Board may in its orders or regulations refer to provisions of section 4414 G. C.....	583
REFUND — DEPOSIT —	
Recount of votes—Section 4785-162 et seq., G. C.—Petitioner entitled to refund of deposit made for each precinct where error established sufficient to change results by at least two per cent of total vote cast for office—True whether or not change in relative position of candidates for office effected.....	401
REFUND —	
1. Library, Law, Association, County—Section 3056 G. C.—Provision for apportionment by county auditor of amount of fines and forfeited monies to be paid to County Law Library Association—Apportionment to several municipal police or mayor's courts—Limitation, \$7,500.00—No specific limitation as to amount apportioned to any one of such courts—Limitation, \$3,000.00 refers to maximum amount any one court shall be required to pay in any one calendar year.	
2. Trustees of Law Library Association—Required to make annual refund to treasurers of political subdivisions from which balance received—Not less than 90% of any unencumbered balance remaining from preceding year—County auditor shall certify amount of balance to trustees of association—Section 3058 G. C.	
3. Apportionment of refund based on amount actually paid in cash by each political subdivision not upon apportionment made by county auditor.	

REFUND — Concluded

- | | <i>Page</i> |
|--|-------------|
| 4. Computation of refund—Receipts and expenditures—Disposition of unpaid balance. | |
| 5. Trustees of Law Library Association—Right to enforce payment due from subdivision to County Law Library Association—No other officer has any such right or duty—Section 3056 G. C..... | 658 |
| 1. Police relief fund—Now police relief and pension fund—Members of police department who made contributions to such fund—Section 4625 G. C.—Prior to September 13, 1939—Not entitled upon separation from service to claim or receive a refund of contributions—Exception—Death or retirement. | |
| 2. Section 4628-1 G. C. creating vested rights in pension granted from police relief and pension fund did not operate to give member right to receive such refund. | |
| 3. No obligation on trustees of police relief fund to set aside or hold in trust for sole benefit of member of police department contributions made to such fund under section 4625 G. C. prior to its amendment, effective September 13, 1939, 118 O. L. 729..... | 219 |
| Tax—Telegraph company, doing business in Ohio after June 30 Subject to tax “in the nature of an excise tax, for the privilege of carrying on its intra-state business”—Tax computed upon amount of gross receipts received during preceding year ending June 30. | |
| Duty of Tax Commissioner to determine and compute such receipts and certify amount of gross receipts to Auditor of State “Gross receipts tax”—Rate specified by statute—If corporation subsequently ceases to engage in business in Ohio it is not entitled to refund or remission of tax computed and assessed..... | 165 |

RELATIVE —

1. Absent war voter ballots—Amended Senate Bill 284, 95 General Assembly—Application—May lawfully be delivered to clerk of board of elections of county where voter has voting residence—Person other than applicant to vote may apply for such ballot—Pursuant to either paragraph a, section 1 of act or by a relative, authority paragraph b, section 1 of act.
2. Application form prescribed in paragraph b, section 1 of act—Is for use of relatives of persons entitled to cast absent war voter ballots—Obtained from clerk, board of elections by any person authorized by relative specified in said act..... 348

RELIEF COMMISSION, COUNTY SOLDIERS' —

Page

1. Established to render financial aid under certain circumstances to indigent or needy ex-service men and women or their dependents—Cannot be construed to include assisting such persons in matters pertaining to return to civilian status or aid in enforcement of rights growing out of military service.
2. Not authorized to employ persons and pay salary out of Soldiers' Relief Fund—County commissioners—Cannot appropriate funds to employ such persons to aid returning veterans—Exception, financial help to those entitled to assistance..... 475

RELIEF AND PENSION FUND, FIREMEN'S —

1. Fire department of city—Person who received provisional appointment and served—Full time regular member of such fire department—Subject to obligations and entitled to benefits of firemen's relief and pension fund—Sections 486-14, 4609, 4600 et seq., G. C.
2. Appointed to position in city fire department—Served under non-compliance with provisions of sections 486-13, 486-14 G. C.—Not entitled to benefit of provisions of firemen's relief and pension fund—Section 4600 et seq., G. C..... 675

RELIEF —

1. Minor child—In need of poor relief at public expense—Does not have legal settlement in county—Primary duty of county, as distinguished from county relief authority, to furnish such relief—Cost may be recovered—Sections 3482, 3483, 3484, 3484-1, 3484-2 G. C.
2. Where wife and minor children abandoned—County of legal settlement—Thereupon or within twelve months such children adjudicated dependent children—Continuously receive relief at county expense—Undivorced father or mother of such children can not obtain new legal settlement in any other county of state through provisions of section 3477 G. C.
3. Illegitimate children—Where mother having legal settlement in one county of state, gives birth to illegitimate children in another county, such children derivatively acquire legal settlement of mother in such other county..... 608

RELIEF, POOR —

1. Tax—Proceeds levied upon "gross receipts" and "gross earnings"—Public utilities—May be used only for purposes of "poor relief" when distributed to counties—May not be transferred to other funds—Amended H. B. 741, section 1, 117 O. L. 753 as amended by Am. S. B. 462, 117 O. L. 868—H. B. 172, 119 O. L. 59—H. B. 196, 95 General Assembly.

RELIEF, POOR — Concluded	Page
2. Moneys distributed to counties from "county poor relief excise fund" in state treasury—May be used only for poor relief and county welfare purposes—When not presently needed for such purposes may not be transferred to general fund—Article XII, section 5, Ohio Constitution—Sections 5625-13, 5625-13a G. C.	250
1. Relief of poor—State function—Authority for levying taxes or expending public funds by local authorities—Must be found in general laws enacted by General Assembly.	
2. Municipal corporation—Without authority to provide relief to persons for whom county is made responsible—Section 3476 G. C.	
3. County and city may contract that county's poor shall be received and cared for in city infirmary—Section 2419-1 G. C.	
4. City which assumes care of poor for whom county is by law responsible has no recourse against county for expense in absence of contract for care.....	480
 RELIEF —	
Resident on land in state of Ohio, owned by United States—Acquired through Lanham Act—Title 42, sections 1541 to 1552, USC—Not ineligible to relief pursuant to section 3391 et seq., G. C.	740
Soldier—Dismissed from military service by discharge certificate—United States Army regulations—"Blue discharge"—Such soldier within purview of section 2930 et seq., G. C.—If otherwise eligible, entitled to relief at hands of Soldiers' Relief Commission.	684
 RELIEF — SOLDIERS' ENLISTED RESERVE CORPS —	
Soldier, sailor or marine—Military forces of United States—Service—Received either an honorable discharge or "certificate of service" to show completion of required period of active service or that he is honorably relieved from active Federal service and is transferred to enlisted Reserve Corps, eligible for assistance providing for soldiers' relief—Section 2930 et seq., G. C.—Opinion 2422, Opinions Attorney General, 1940, Volume 1, page 595 modified.....	306
 REMOVAL —	
Aid for dependent children—Child entitled to aid and received aid from county—Moved to another county for period less than one year, then moved into third county—Obligations of county of original residence to furnish aid continued for twelve months after child removed from county—Obligation to administer aid at the end of twelve months falls upon county in which child then resided—Section 1359-31 et seq., G. C.....	546

RENT —

- | | |
|---|-------------|
| | <i>Page</i> |
| 1. Municipality—May not by ordinance or resolution of council require its water revenue fund to be charged annual sum of money, cost of general overhead service of general officers, i. e., law department, finance department, etc., or probable cost of rental of office space, heat, light, etc.—Section 3959 G. C. | |
| 2. Municipality may pay out of waterworks' revenues into municipal treasury reasonable value of office space, heat and light, furnished to department by city—Part of necessary expense to conduct and manage waterworks—Sections 280, 3959 G. C..... | 151 |

REPAIR — CONSTRUCTION —

- | | |
|--|-----|
| 1. Railroad crossing—Section 8846 G. C. and its related sections govern construction and repair of public railroad crossings—Exception—Any modification by section 6956 G. C. | |
| 2. Improvement, public railroad crossings—Where original construction materially changed—Such action will constitute an "alteration" in legal contemplation—Governed by section 8868 G. C. and its related sections—Exception—Any modification by section 6956 G. C..... | 704 |

RESIDENCE —

- | | |
|---|-----|
| 1. Minor child—In need of poor relief at public expense—Does not have legal settlement in county—Primary duty of county, as distinguished from county relief authority, to furnish such relief—Cost may be recovered—Sections 3482, 3483, 3484, 3484-1, 3484-2 G. C. | |
| 2. Where wife and minor children abandoned—County of legal settlement—Thereupon or within twelve months such children adjudicated dependent children—Continuously receive relief at county expense—Undivorced father or mother of such children can not obtain new legal settlement in any other county of state through provisions of section 3477 G. C. | |
| 3. Illegitimate children—Where mother having legal settlement in one county of state, gives birth to illegitimate children in another county, such children derivatively acquire legal settlement of mother in such other county..... | 608 |

Relief—Resident on land in state of Ohio, owned by United States Acquired through Lanham Act—Title 42, sections 1541 to 1552, USC—Not ineligible to relief pursuant to section 3391 et seq., G. C..... 740

Residence on federal-owned territory—Under the law, standing alone, does not constitute grounds to deny the right to vote—

RESIDENCE — Concluded

Page

Persons residing on such territory entitled to vote, if otherwise qualified—Territory acquired under authority of “Urgent Deficiency Appropriation Act, 1941,” Public Law Numbered 9-77th Congress, the “Additional Urgent Deficiency Appropriation Act, 1941,” Public Law Numbered 73-77th Congress and Public Law Numbered 849-76th Congress, as amended, popularly known as “Lanham Act.”..... 594

Zoning ordinance—Established area called dwelling-house district—Single-family dwellings—Family—“Any number of individuals living together as single housekeeping unit and doing their cooking on the premises”—Accessory use—“Dwelling or apartment occupied as private residence”—“One or more rooms may be rented or table-board furnished”—Juvenile court—Not a violation of section 1639-22 G. C. to place four or fewer children for care in private home, single residence..... 377

RESIDENCE — VOTING —

1. Absent war voter ballots—Amended Senate Bill 284, 95 General Assembly—Application—May lawfully be delivered to clerk of board of elections of county where voter has voting residence—Person other than applicant to vote may apply for such ballot—Pursuant to either paragraph a, section 1 of act or by a relative, authority paragraph b, section 1 of act.
2. Application form prescribed in paragraph b, section 1 of act—Is for use of relatives of persons entitled to cast absent war voter ballots—Obtained from clerk, board of elections by any person authorized by relatives specified in said act..... 348

RESTRICTED AREA —

Zoning ordinance—Established area called dwelling-house district—Single-family dwellings—Family—“Any number of individuals living together as single housekeeping unit and doing their cooking on the premises”—Accessory use—“Dwelling or apartment occupied as private residence”—“One or more rooms may be rented or table-board furnished”—Juvenile court—Not a violation of section 1639-22 G. C. to place four or fewer children for care in private home, single residence..... 377

RETAIL DEALER —

1. Cigarettes—Ohio company—Manufactures and sells packaged cigarettes to buyers other than retail dealers—Not required to be licensed as “wholesale dealer” as term defined in section 5894-5 G. C.
2. No provision in law to require company manufacturing packaged cigarettes to pay so-called manufacturer’s tax or license to engage in that particular type of business..... 185

RETIREMENT BOARD —	
PUBLIC EMPLOYEES —	Page
SEE STATE — SUBDIVISION —	

RETIREMENT FUND —	
Retirement allowance, maximum—Public school employes retirement system—Computation—Section 7896-103 G. C.—To determine allowance to which entitled, had retirement been deferred to age of sixty, assume member continued employment and paid contributions to fund—Basis, computation he was receiving at time of proposed disability retirement.....	31

REVERTER CLAUSE —	
1. Agricultural society, county—Board of county commissioners can purchase real estate whereon duly organized county agricultural society can hold its fair—Section 9887 G. C.	
2. Board of county commissioners can accept deed to property for use of county agricultural society—Granting clause—"To the said grantees T. G. M., M. C. M. and K. R. as the board of county commissioners of Harrison County, Ohio, and their successors in office, and assigns, for public purposes forever"—Qualifying language in indenture "further providing that the real estate herein transferred shall be kept and retained as a whole by a public agency for public purposes in perpetuity" is a nullity, of no effect—No provision for reversion, forfeiture or re-entry made.....	653

REWARD —	
Legally appointed and qualified deputy sheriff—May accept—For apprehending, securing and delivering deserter or escaped military prisoner to proper United States authorities—Reward must be paid into treasury of county of such deputy sheriff.....	442

ROAD — SEE ALSO — HIGHWAYS —

ROAD IMPROVEMENT —	
Tax levied by county commissioners—Section 6927 G. C.—Last five years fifteen mill tax limitation was in effect—Purpose to pay township's portion of cost of permanent road improvement—Constructed by commissioners under section 6907 et seq., G. C.—Anticipation of collection—County bonds issued under section 6929 G. C. and Uniform Bond Law—Such tax may not be considered as a levy for township current expenses or debt charges to compute minimum two-thirds average levy to which township may be entitled—Section 5625-23, paragraph d, G. C.....	124

ROAD MACHINERY —

Page

Road machinery or automobiles or other conveyances purchased under authority section 7200 G. C., or furniture or equipment purchased for use of various county offices—County commissioners—Without authority to lease to private persons—Opinions Attorney General 1935 page 1300, No. 4767, overruled in part.....

45

SAILOR —

Soldier, sailor or marine—Military forces of United States—Service—Received either an honorable discharge or “certificate of service” to show completion of required period of active service or that he is honorably relieved from active Federal service and is transferred to enlisted Reserve Corps, eligible for assistance providing for soldiers’ relief—Section 2930 et seq., G. C.—Opinion 2422, Opinions Attorney General, 1940, Volume 1, page 595 modified.....

306

SALARY —

Armed Services of United States—State employe left state employment to enter such services—Upon return to position held immediately prior to entry into armed services, such employe entitled to temporary salary increase for years 1943, 1944—House Bill 227, 95 General Assembly—Increase computed on salary received at time employe left state employ to enter armed services.....

397

1. Bond of prosecuting attorney—Compliance with section 2911 G. C., even though it be in an amount equal to or in excess of his annual salary is not sufficient compliance with section 3004 G. C.
2. To be entitled to draw on an appropriation pursuant to section 3004 G. C., prosecuting attorney must give separate bond in an amount not less than the amount of his official salary.....

708

1. Mine Inspector, Second Class Deputy—Recommended by Chief, Division of Mines—Promotion to First Class Deputy Mine Inspector—Examination—Upon passing, classification, certification to civil service commission, should be paid salary, \$3600.00 per annum.
2. If not so paid, entitled to be paid difference between what he actually received and what he would have received at rate, \$3600.00 per annum.....

57

1. Municipality—Proceeds of funds distributed under provisions of sections 6309-2, 5537, 5541-8 G. C. may be used for maintenance of storm sewers in connection with street improvement or which are used for street drainage—Salaries of employes engaged exclusively in such maintenance included.

SALARY — Continued

- | | |
|---|-------------|
| | <i>Page</i> |
| 2. Such funds may not be expended for construction or maintenance of storm sewers which serve no purpose in connection with street drainage. | |
| 3. Municipalities may use such funds to install traffic signs—Benefit and protection of traveling public—May be inside or outside of traveled portion of streets..... | 369 |

School districts, city—Salaries of superintendents—Salaries of county superintendents of schools—Serving under either continuing or term contracts—Pursuant to former section 7690-1 et seq., G. C.—Salaries may lawfully be increased during term for which they were appointed—Opinion 5168, Opinions of Attorney General, 1942, page 374 overruled..... 717

- | | |
|---|----|
| 1. Township clerk—Township has annual budget in excess of \$5,000.00—Entitled to salary stipulated by section 3308 G. C. for service during portion of year served—Basis \$350.00 per year—Additional compensation—2% excess of expenditures of township during period of incumbency over sum \$5,000.00 provided total compensation shall not exceed \$600.00. | |
| 2. Vacancy—Township clerk—Township has annual budget in excess of \$5,000.00—Successor to clerk may receive in addition to stipulated salary \$350.00 per annum, 2% total township expenditures during encumbency in excess of \$5,000.00—Proviso, total compensation shall not exceed \$600.00 in any one calendar year..... | 17 |

- | | |
|--|-----|
| 1. Township park—Established by vote of electors of township, including those who resided in municipality lying within township—Subsequent incorporation into village of remaining portion of such township will have no effect on board of park commissioners appointed to establish and manage such park—Board has power to levy taxes on all property in such township—Sections 3423, 3415 et seq., G. C. | |
| 2. All area of township incorporated into two municipalities—Does not affect existence or official organization of township—Taxes levied or to be levied for township purposes will be collected and paid into township treasury as provided by law. | |
| 3. Village—Incorporated—First election of officers held—Village council may proceed to fix compensation of officers—Within limitation of section 4219 G. C.—May fix compensation, members of council—Action will not violate prohibition of section 4219 G. C. against increase of salary of officer during his term. | |
| 4. Discussion, right of municipal council to hold meetings outside of corporate boundaries..... | 406 |

SALARY — Concluded

Page

- Vacation—Lawful salary ordinance—If city employe earned right to vacation with pay but died before receiving benefit, payment of vacation allowance may not be made to employe's estate or beneficiary subsequent to his death..... 575

SALE —

1. Agricultural society, county—Owns real estate used as site to hold annual fairs or exhibits—If site greater in size than requirements for necessary uses or not suitable in formation or character, society may sell and convey a portion without consent of county commissioners to such sale—If county may have contributed part or all of cost of original purchase of such real estate, no change in status.
2. If property sold, proceeds of sale may be retained by society—No obligation to pay any portion of funds into county treasury. 689

- Delinquent lands—Omitted from foreclosure by action of board of revision, section 5718-1 G. C.—Common pleas court confirmed action and ordered such delinquent lands forfeited to state—County auditor may at any time thereafter, up to first day of July, next following, after published notice, proceed to sell such forfeited lands—Section 5751 G. C..... 342

SALES — FORFEITED — FORECLOSURE —

- Claims or demands against purchasers of real estate in Ohio—Tax foreclosure and forfeited sales—Any irregularity, informality or omission relative to foreclosure or forfeiture—Section 5762-1 G. C. operates as statute of limitation—From effective date of General Code of Ohio, February 15, 1910..... 493

SALESMAN'S LICENSE —

- Automobile Dealer's and Salesman's Licensing Act—No inhibition against one who has motor vehicle dealer's license from obtaining motor vehicle salesman's license, providing he is otherwise qualified..... 721

SCHOOLS FOR FIREMEN —

1. Firemen, schools of instruction designed to promote efficiency—Phrase used in section 4390 G. C. includes regularly established institutions of learning, institutions conducting conferences or conventions of an educational nature in art or science of fire fighting—Instruction should be to promote efficiency of firemen.
2. Attendance—Officers or other designated members of fire department at conference or convention—Legislative authority of municipality or township—Power to authorize attendance—School—Greater efficiency of fire department.

SCHOOLS FOR FIREMEN — Concluded

3. Council—Authority for attendance—Specific grant—General ordinance—Terms and conditions established for Director of Public Safety to authorize attendance.....	Page 667
--	-------------

SCHOOL — SEE EDUCATION —

SECRETARY OF WAR —

County engineer—Declaration of candidacy for office—Accompanying petition presented by or on behalf of person in army of United States—May not legally be rejected for filing merely because order, Secretary of War, prohibits person in Army United States from becoming candidate for public office.....	41
---	----

SENATE — SEE STATE — GENERAL ASSEMBLY —

SENTENCE —

County jail—By magistrate for definite term—Conviction—Misdemeanor—Person sentenced, after commencing to serve sentence, may be granted clemency only by governor.....	1
--	---

1. Criminal statute—Penalty for violation—Sentence to imprisonment “not less than ten days nor more than one year” or “not to exceed one year,” though subject to reversal for indefiniteness, is not void—Duty of authorities, in institution where person sentenced is committed, to retain custody of prisoner for one year unless prisoner sooner released by order of court of competent jurisdiction.
2. Where female over age of eighteen years is found guilty, on seven separate counts by juvenile court of contributing to delinquency of children and is sentenced to Ohio Reformatory for women, pursuant to section 1639-48 G. C., terms of sentences “not to exceed one year,” not specified to run concurrently, duty of reformatory officers to hold prisoners for full period of seven years unless court having jurisdiction, by order, released the prisoner from custody.
3. Increased sentences for second and third offenders in certain misdemeanor cases—Section 13457-1 G. C.—Provisions apply to commitments made to Ohio Reformatory for Women pursuant to section 1639-48 G. C..... 355

Prisoner convicted to Ohio State Reformatory by court having general jurisdiction to try felonies—Superintendent—No right to refuse to receive such person even though under eighteen years of age at time of arraignment and conviction—Prisoner did not receive benefit of proceedings under sections 1639-29 and 1639-32 G. C.....	202
---	-----

SERVICE CONTRACT — HOSPITAL —

Page

- Hospital service corporation—Subscriber to service plan contract
 —Elected to enter non-participating, non-profit hospital in
 Ohio—Entitled to receive same benefits under service contract
 as those given by participating hospital—Provision in contract
 for different benefits for subscriber who elects to enter non-
 participating hospital than for those who enter participating
 hospitals is invalid and in conflict with section 669-4 G. C..... 698

SERVICE MEN —

1. Relief Commission, County Soldiers'—Established to render
 financial aid under certain circumstances to indigent or needy
 ex-service men and women or their dependents—Cannot be
 construed to include assisting such persons in matters per-
 taining to return to civilian status or aid in enforcement of
 rights growing out of military service.
2. Not authorized to employ persons and pay salary out of
 Soldiers' Relief Fund—County commissioners—Cannot appro-
 priate funds to employ such persons to aid returning veterans
 —Exception, financial help to those entitled to assistance..... 475

SEWERS — STORM —

1. Municipality—Proceeds of funds distributed under provisions
 of sections 6309-2, 5537, 5541-8 G. C. may be used for mainte-
 nance of storm sewers in connection with street improvement
 or which are used for street drainage—Salaries of employes
 engaged exclusively in such maintenance included.
2. Such funds may not be expended for construction or mainte-
 nance of storm sewers which serve no purpose in connection
 with street drainage.
3. Municipalities may use such funds to install traffic signs—
 Benefit and protection of traveling public—May be inside or
 outside of traveled portion of streets..... 369

SEWER —

When necessary to alter existing combination sanitary and storm
 water sewer, Director of Highways may assume entire cost of
 such re-arrangement—Requisites, improvements be in connec-
 tion with road improvement to provide adequate highway drain-
 age, where sewer functions for such purpose—Opinions At-
 torney General, 1941, Opinion 3757, May 8, page 351 dis-

SERVICE — UNITED STATES — SEE — UNITED STATES —

cussed. 511

SIGNS — TRAFFIC —

- | | |
|--|-------------|
| | <i>Page</i> |
| 1. Municipality—Proceeds of funds distributed under provisions of sections 6309-2, 5537, 5541-8 G. C. may be used for maintenance of storm sewers in connection with street improvement or which are used for street drainage—Salaries of employes engaged exclusively in such maintenance included. | |
| 2. Such funds may not be expended for construction or maintenance of storm sewers which serve no purpose in connection with street drainage. | |
| 3. Municipalities may use such funds to install traffic signs—Benefit and protection of traveling public—May be inside or outside of traveled portion of streets..... | 369 |

SIMPSON, GILBERT J., CLEVELAND, OHIO —

- | | |
|---|-----|
| Petition—Proposed constitutional amendment, summary—Section 4785-175 G. C.—To amend Article XII, section 12, Constitution of Ohio—To prohibit a levy of excise tax on sale or purchase of any tangible personal property, except certain specific items, i. e., motor vehicle fuel, liquid fuel, cigarettes, tobacco products, beer and wine..... | 321 |
|---|-----|

SITES — NEW —

- | | |
|---|-----|
| 1. Commission "for the purpose of acquiring new sites for the state school for the blind and the state school for the deaf, and the construction of new buildings for such schools"—Has full control of grounds purchased until completion of such project—May take necessary steps for proper maintenance and care of grounds—Amended Senate Bill 27, 95 General Assembly. | |
| 2. If commission determines grounds, or portion thereof will remain unused for a time, it may lease same and fix terms and conditions of leasing—Director of Public Works authorized to execute such lease—Section 154-40, paragraph 9 G. C..... | 625 |

SITUS —

- | | |
|---|-----|
| 1. Agricultural society, county—Owns real estate used as site to hold annual fairs or exhibits—If site greater in size than requirements for necessary uses or not suitable in formation or character, society may sell and convey a portion without consent of county commissioners to such sale—If county may have contributed part or all of cost of original purchase of such real estate, no change in status. | |
| 2. If property sold, proceeds of sale may be retained by society—No obligation to pay any portion of funds into county treasury. | 689 |

SOCIAL SECURITY ACT —

Page

Classified civil service, state of Ohio—Persons employed by Director of Health—Paid by Department of Health with state funds originating in Federal grant under Title VI, Social Security Act—Assigned to work in local health districts—Within classified civil service of state..... 736

SOLDIER — DISCHARGE —

Soldier—Dismissed from military service by discharge certificate—United States Army regulations—“Blue discharge”—Such soldier within purview of section 2930 et seq., G. C.—If otherwise eligible, entitled to relief at hands of Soldiers’ Relief Commission. 684

SOLDIER’S RELIEF COMMISSION..... 684

SOLDIERS’ RELIEF COMMISSION, COUNTY —

1. Relief Commission, County Soldiers’—Established to render financial aid under certain circumstances to indigent or needy ex-service men and women or their dependents—Cannot be construed to include assisting such persons in matters pertaining to return to civilian status or aid in enforcement of rights growing out of military service.
2. Not authorized to employ persons and pay salary out of Soldiers’ Relief Fund—County commissioners—Cannot appropriate funds to employ such persons to aid returning veterans—Exception, financial help to those entitled to assistance..... 475

SOLDIERS’ RELIEF —

Soldier, sailor or marine—Military forces of United States—Service—Received either an honorable discharge or “certificate of service” to show completion of required period of active service or that he is honorably relieved from active Federal service and is transferred to enlisted Reserve Corps, eligible for assistance providing for soldiers’ relief—Section 2930 et seq., G. C.—Opinion 2422, Opinions Attorney General, 1940, Volume 1, page 595, modified..... 306

SPOUSE —

1. Minor child—In need of poor relief at public expense—Does not have legal settlement in county—Primary duty of county, as distinguished from county relief authority, to furnish such relief—Cost may be recovered—Sections 3482, 3483, 3484, 3484-1, 3484-2 G. C.
2. Where wife and minor children abandoned—County of legal settlement—Thereupon or within twelve months such children adjudicated dependent children—Continuously receive

SPOUSE — Concluded

relief at county expense—Undivorced father or mother of such children can not obtain new legal settlement in any other county of state through provisions of section 3477 G. C.

Page

- 3. Illegitimate children—Where mother having legal settlement in one county of state, gives birth to illegitimate children in another county, such children derivatively acquire legal settlement of mother in such other county. 608

STAGE —

- 1. Female under age of twenty-one years—May be employed not more than twenty-four hours in any one week in irregular service under conditions listed in section 13993-3 G. C.
- 2. Employment of females under age of twenty-one years in occupations listed in section 12993 G. C.—Limitations under section 12996 G. C. suspended for period Amended Substitute Senate Bill 126 is effective.
- 3. Period of suspension—Females between ages sixteen and eighteen years, holders of age and schooling certificates, may be employed in occupations listed in section 12993 G. C., free from restrictions found in section 12996 G. C.
- 4. No minor under age of sixteen years may be employed in any theatre except on stage when not otherwise prohibited by law. 314

STATE

- 1. Fire protection by use of men and equipment of municipal fire department to a state hospital located outside boundaries of such municipality—Municipality without legal authority to enter into contract with state for such fire protection—Section 3298-60 G. C.
- 2. No officer of state having custody, management or supervision of a state hospital located contiguous or near to boundaries of municipality has legal power to contract for service of fire department to protect hospital or inmates from fire..... 552

ATTORNEY GENERAL —

- 1. Assessments—Railroads and public utilities—Fund arising pursuant to section 606 G. C., prior to its amendment, Amended Substitute Senate Bill 174, 95 General Assembly, not affected by said amendment—Continues as “public utilities commission fund.”
- 2. Status—Balance in original fund, 1942—Credit to be applied.

ATTORNEY GENERAL — Concluded

Page

- 3. Credit under section 606 G. C.—Applied to reduce assessments against railroads and public utilities in any year—Determination—Amount remaining unexpended and unencumbered in public utilities commission fund at close of next preceding year.
- 4. Biennial appropriation made by legislature—No bearing on determination of credit to be applied by auditor of state to levy assessments under section 606 G. C.
- 5. Assessments under section 606 G. C., August 1 each year, considered as providing funds for year then current for maintaining and administering public utilities commission.
- 6. Assessments certified to treasurer of state for collection, if not collected within thirty days shall be certified back to auditor of state—Section 20 G. C.—Auditor required, section 268 G. C. to certify such claims to attorney general..... 444

AUDITOR OF STATE 444
 SEE ABOVE —

- 1. Mine Inspector, Second Class Deputy—Recommended by Chief, Division of Mines—Promotion to First Class Deputy Mine Inspector—Examination—Upon passing, classification, certification, to civil service commission, should be paid salary, \$3600.00 per annum.
- 2. If not so paid, entitled to be paid difference between what he actually received and what he would have received at rate, \$3600.00 per annum..... 57

Tax—Telegraph company, doing business in Ohio after June 30—Subject to tax “in the nature of an excise tax, for the privilege of carrying on its intra-state business”—Tax computed upon amount of gross receipts received during preceding year ending June 30.

Duty of Tax Commissioner to determine and compute such receipts and certify amount of gross receipts to Auditor of State—“Gross receipts tax”—Rate specified by statute—If corporation subsequently ceases to engage in business in Ohio it is not entitled to refund or remission of tax computed and assessed.... 165

BANK — STATE —

- 1. Bank or building and loan association—Where mortgagee under mortgage in default—Proceeds to procure purchaser for described property in mortgage—On behalf of mortgagor—Has no interest in such property—Not the owner of an interest in real estate—Not within exception contained in section 6373-25, sub-paragraph a G. C.

BANK — STATE — Concluded

Page

- 2. State bank or building and loan association—Mortgagee under mortgage in default—No legal capacity to act as broker to solicit purchaser for such property—May not obtain license as real estate broker to engage in such transactions—Sections 6373-25 to 6373-51 G. C..... 389

BANKS, SUPERINTENDENT OF —

Banking Act, Ohio—Federal Banking Act—Persons, firms or corporations not licensed to engage in banking business may not engage in business of selling and issuing drafts or money orders. 322

- 1. Banking Act—Purpose clause, articles of incorporation of corporation—Purposes limited to lending of money on mortgaged security and corporation attempts to enter in business of accepting deposits of money from public generally and issues investment certificates, debentures or notes, evidence of such deposits as a business, such act of corporation is ultra vires.
- 2. Corporation—Organized under General Corporation Act—May not enter business of accepting moneys from stockholders and the public and issue certificates or other evidences of indebtedness payable on demand or at time specified in certificate without compliance with Banking Act—Section 710-1 et seq., G. C. 615

- 1. Deposits made in financial institution—By Superintendent of Banks or Superintendent of Building and Loan Associations—Capacity—Liquidation of financial institution—Not “deposits” belonging to state of Ohio or of another financial institution as such terms are used in section 5406 G. C.
- 2. Financial institution in making return of “taxable deposits” under authority of section 5411-2 G. C. may not deduct from gross deposits amounts representing deposits of Superintendents of Banks or Superintendent of Building and Loan Associations on theory such deposits are deposits of financial institutions or belonging to state of Ohio..... 269

BLIND AND DEAF, COMMISSION FOR NEW RESIDENTIAL SCHOOLS FOR THE —

- 1. Commission “for the purpose of acquiring new sites for the state school for the blind and the state school for the deaf, and the construction of new buildings for such schools”—Has full control of grounds purchased until completion of such project—May take necessary steps for proper maintenance and care of grounds—Amended Senate bill 27, 95 General Assembly.
- 2. If commission determines grounds, or portion thereof will remain unused for a time, it may lease same and fix terms and conditions of leasing—Director of Public Works authorized to execute such lease—Section 154-40, paragraph 9 G. C. 625

BUILDING AND LOAN ASSOCIATIONS, SUPERINTENDENT OF —	<i>Page</i>
1. Deposits made in financial institution—By Superintendent of Banks or Superintendent of Building and Loan Associations—Capacity—Liquidation of financial institution—Not “deposits” belonging to state of Ohio or of another financial institution as such terms are used in section 5406 G. C.	
2. Financial institution in making return of “taxable deposits” under authority of section 5411-2 G. C. may not deduct from gross deposits amounts representing deposits of Superintendent of Banks or Superintendent of Building and Loan Associations on theory such deposits are deposits of financial institutions or belonging to state of Ohio.....	269
BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFICES —	
Building—Moneys distributed to municipalities under sections 6309-2, 5537, 5541-8 G. C. may not be used to finance cost of a building, notwithstanding use of said building is for sole purpose of housing street repair and construction equipment.	121
Fees—Board of education—No authority to pay from public funds either \$10.00 incidental fee or \$5.00 laboratory fee charged by Ohio State University—Services or expenses—“Field laboratory workshop” set up by department of education of University.	497
1. Fire department of city—Person who received provisional appointment and served—Full time regular member of such fire department—Subject to obligations and entitled to benefits of firemen’s relief and pension fund—Sections 486-14, 4609, 4600 et seq., G. C.	
2. Appointed to position in city fire department—Served under non-compliance with provisions of sections 486-13, 486-14 G. C. —Not entitled to benefit of provisions of firemen’s relief and pension fund—Section 4600 et seq., G. C.....	675
1. Firemen, schools of instruction designed to promote efficiency —Phrase used in section 4390 G. C. includes regularly established institutions of learning, institutions conducting conferences or conventions of an educational nature in art or science of fire fighting—Instruction should be to promote efficiency of firemen.	
2. Attendance—Officers or other designated members of fire department at conference or convention—Legislative authority of municipality or township—Power to authorize attendance —School—Greater efficiency of fire department.	

BUREAU OF INSPECTION AND SUPERVISION		Page
OF PUBLIC OFFICES — Continued		
3. Council—Authority for attendance—Specific grant—General ordinance—Terms and conditions established for Director of Public Safety to authorize attendance.....		667
Highway construction fund—Traffic lights—Traffic control device —Such part of proceeds of taxes levied by section 5541 G. C. where distributed to municipal corporations, section 5541-8 G. C., may not be expended for purchase and installation of street name signs.....		210
Juvenile court—Authority to expend public funds to publish and distribute pamphlets—Sections 1683-12 to 1683-31—1639-1 to 1639-61 G. C.....		244
Moral obligation—Municipality—Gift—Claim—Legal basis—Contract—Acceptance—Opinions Attorney General, 1939, Volume III, page 1966.....		101
1. Municipalities—Proceeds of funds distributed under provisions of sections 6309-2, 5537, 5541-8 G. C. may be used for maintenance of storm sewers in connection with street improvement or which are used for street drainage—Salaries of employes engaged exclusively in such maintenance included.		
2. Such funds may not be expended for construction or maintenance of storm sewers which serve no purpose in connection with street drainage.		
3. Municipalities may use such funds to install traffic signs—Benefit and protection of traveling public—May be inside or outside of traveled portion of streets.....		369
1. Municipality—May not by ordinance or resolution of council require its water revenue fund to be charged annual sum of money, cost of general overhead service of general officers, i. e., law department, finance department, etc., or probable cost of rental of office space, heat, light, etc.—Section 3959 G. C.		
2. Municipality may pay out of waterworks' revenues into municipal treasury reasonable value of office space, heat and light, furnished to department by city—Part of necessary expense to conduct and manage waterworks—Sections 280, 3959 G. C.		151
Muskingum Watershed Conservancy District—Cannot spend conservancy district recreational funds to advertise and to entertain persons invited by district officials to inspect works of district and its recreational facilities.....		603

BUREAU OF INSPECTION AND SUPERVISION
OF PUBLIC OFFICES — Continued

Page

1. Police relief fund—Now police relief and pension fund—Members of police department who made contributions to such fund—Section 4625 G. C.—Prior to September 13, 1939—Not entitled upon separation from service to claim or receive a refund of contributions—Exception—Death or retirement.
 2. Section 4628-1 G. C. creating vested rights in pension granted from police relief and pension fund did not operate to give member right to receive such refund.
 3. No obligation on trustees of police relief fund to set aside or hold in trust for sole benefit of member of police department contributions made to such fund under section 4625 G. C. prior to its amendment, effective September 13, 1939, 118 O. L. 729. 219
-
1. Relief of poor—State function—Authority for levying taxes or expending public funds by local authorities—Must be found in general laws enacted by General Assembly.
 2. Municipal corporation—Without authority to provide relief to persons for whom county is made responsible—Section 3476 G. C.
 3. County and city may contract that county's poor shall be received and cared for in city infirmary—Section 2419-1 G. C.
 4. City which assumes care of poor for whom county is by law responsible has no recourse against county for expense in absence of contract for care. 480
-
- Reward—Legally appointed and qualified deputy sheriff—May accept—For apprehending, securing and delivering deserter or escaped military prisoner to proper United States authorities—Reward must be paid into treasury of county of such deputy sheriff. 442
-
- Tax, excise—Where municipal ordinance imposes such tax on all consumers—Commodities or services such as natural gas, electrical energy, local telephone service and water consumed or used in municipality—Board of education purchasing and using such commodities or service within municipality liable for payment of tax—In absence of any exemption provision in ordinance. 425
-
- Tax levied by county commissioners—Section 6927 G. C.—Last five years fifteen mill tax limitation was in effect—Purpose

**BUREAU OF INSPECTION AND SUPERVISION
OF PUBLIC OFFICES — Concluded**

Page

to pay township's portion of cost of permanent road improvement—Constructed by commissioners under section 6907 et seq., G. C.—Anticipation of collection—County bonds issued under section 6929 G. C. and Uniform Bond Law—Such tax may not be considered as a levy for township current expenses or debt charges to compute minimum two-thirds average levy to which township may be entitled—Section 5625-23, paragraph d, G. C..... 124

Vacation—Lawful salary ordinance—If city employe earned right to vacation with pay but died before receiving benefit, payment of vacation allowance may not be made to employe's estate or beneficiary subsequent to his death..... 575

Village council—Co-extensive with township:

1. Not required to establish office of justice of peace or office of constable or to regulate disposition of fees, compensation, clerks or other officers and employes—Section 3512 G. C.
2. Justice of peace and constable—Duly elected and qualified in municipality—Co-extensive with township—Duly constituted officers—Such status not changed by failure of council of municipality to enact ordinance providing officers, regulation of fees, compensation, clerks and other officers and employes.
3. Where duly elected and qualified constable in such township in active military service—Wholly absent from township—Village council without power to declare office vacant..... 285

CIVIL SERVICE COMMISSION OF OHIO, THE STATE —

Armed Services of United States—State employe left state employment to enter such services—Upon return to position held immediately prior to entry into armed services, such employe entitled to temporary salary increase for years 1943, 1944—House Bill 227, 95 General Assembly—Increase computed on salary received at time employe left state employ to enter armed services..... 397

Campaign fund—Employes in classified civil service—May voluntarily contribute either to political organizations or a campaign fund of candidate running for political office without violating any provisions of civil service laws—Sections 486-1 to 486-31 G. C..... 649

Classified civil service, state of Ohio—Persons employed by Director of Health—Paid by Department of Health with state funds originating in Federal grant under Title VI, Social Security Act—Assigned to work in local health districts—Within classified civil service of state..... 736

DEAF, STATE SCHOOL FOR THE —

Page

1. Commission "for the purpose of acquiring new sites for the state school for the blind and the state school for the deaf, and the construction of new buildings for such schools"—Has full control of grounds purchased until completion of such project—May take necessary steps for proper maintenance and care of grounds—Amended Senate Bill 27, 95 General Assembly.
2. If commission determines grounds, or portion thereof will remain unused for a time, it may lease same and fix terms and conditions of leasing—Director of Public Works authorized to execute such lease—Section 154-40, paragraph 9 G. C. 625

EMPLOYEE — STATE —

Armed Services of United States—State employe left state employment to enter such services—Upon return to position held immediately prior to entry into armed services, such employe entitled to temporary salary increase for years 1943, 1944—House Bill 227, 95 General Assembly—Increase computed on salary received at time employe left state employ to enter armed services..... 397

GENERAL ASSEMBLY —

1. Relief of poor—State function—Authority for levying taxes or expending public funds by local authorities—Must be found in general laws enacted by General Assembly.
2. Municipal corporation—Without authority to provide relief to person for whom county is made responsible—Section 3476 G. C.
3. County and city may contract that county's poor shall be received and cared for in city infirmary—Section 2419-1 G. C.
4. City which assumes care of poor for whom county is by law responsible has no recourse against county for expense in absence of contract for care..... 480

GOVERNOR —

Sentence—County jail—By magistrate for definite term—Conviction—Misdemeanor—Person sentenced, after commencing to serve sentence, may be granted clemency only by governor. 1

HEALTH, DIRECTOR OF — STATE —

Classified civil service, state of Ohio—Persons employed by Director of Health—Paid by Department of Health with state funds originating in Federal grant under Title VI, Social Security Act—Assigned to work in local health districts—Within classified civil service of state..... 736

Duty to furnish without request and free of charge, public health manual to every health commissioner in state—Section 1236-1 G. C.—Such duty not affected by section 154-66 G. C..... 177

HIGHWAYS, DEPARTMENT OF, DIRECTOR —

Contract—Specifications for public contract provided price shall be increased or decreased should there be corresponding increase or decrease after contract had been let, in event freight rates altered—Subsequently internal revenue code section 3475 was enacted—Transportation company required to collect from customer, tax of three per cent of cost of transportation—Such additional tax not increase or decrease in public freight rates of company—Does not authorize increase or decrease in compensation payable under terms of contract..... 191

Lands properly dedicated in village allotment as part of state highway—Plat of allotment, including all streets and alleys, thereafter vacated by court order—Such action will not result in vacation of highway or any part thereof—Section 3595 G. C..... 564

Sewer—When necessary to alter existing combination sanitary and storm water sewer, Director of Highways may assume entire cost of such re-arrangement—Requisites, improvements be in connection with road improvement to provide adequate highway drainage, where sewer functions for such purpose—Opinions Attorney General, 1941, Opinion 3757, May 8, page 351 discussed. 511

HOSPITAL, STATE —

1. Fire protection by use of men and equipment of municipal fire department to a state hospital located outside boundaries of such municipality—Municipality without legal authority to enter into contract with state for such fire protection—Section 3298-60 G. C.
2. No officer of state having custody, management or supervision of a state hospital located contiguous or near to boundaries of municipality has legal power to contract for service of fire department to protect hospital or inmates from fire..... 552

INSTRUCTION, PUBLIC, SUPERINTENDENT OF —

1. Budget law—Section 5625-1 et seq., G. C.—School districts and other political subdivisions shall keep within respective incomes during ensuing fiscal year—No taxing authority shall incur indebtedness in excess of estimated revenue—Budget commission—Official certificates—Estimated resources.
2. Tax bonds, delinquent—May not be issued by taxing authority of subdivision to fund deficit created prior fiscal year in violation of limitation and restrictions on indebtedness—Section 2293-43 G. C..... 25
1. Civil service regulations—Persons who have been drawn from classified service and employed by board of education

INSTRUCTION, PUBLIC, SUPERINTENDENT OF — Concluded	Page
for pupil-personnel work and are later granted teachers' certificates as pupil-personnel workers, section 4857-1 G. C. may be changed from employe status under classified service and appointed to same duties under status as teachers.	
2. Employes so appointed as teachers come under provisions of continuing contract law—Proviso, they have qualification of service as teachers as prescribed in section 4842-8 G. C.—Service as classified civil service employes will not be counted for credit to reach such qualification.....	363
1. School foundation law—School districts to be entitled to additional aid—Must have tax levy for current school operation of at least three mills and taxing district of said school district must have total tax levies of at least ten mills for all purposes—Sections 4848 to 4848-10 G. C.	
2. Board of education of school district—Where above requirements met and one or more schools maintained—Average daily attendance—Less than one hundred and eighty pupils—Requirements to be entitled to receive additional aid under school foundation program—Fund—Difference between amount necessary to operate at reasonable level of educational efficiency, not less than \$1150.00 per annum for each one teacher, elementary school, or \$2400.00 per annum for each two teacher, elementary school, and computed yield, three mills on each dollar, property on tax duplicate, plus total income of district received from all other state sources but exclusive of federal and state aid for vocational education, state aid for special classes and interest on irreducible debt and income from school trust and land rental funds.....	129
Transfer territory from one school district to another school district—Section 4831 et seq., G. C.—House Bill 217, 95 General Assembly—SEE EDUCATION—TRANSFER—SCHOOL TERRITORY	75
Transfer—Territory from local school district within county school system to adjoining county school district or adjoining city of exempted village school district—Changes of boundary lines in either county—Right of protest—Limited to electors residing in district or districts from which territory transferred—No right of protest accrues to electors who reside in districts affected by such transfer of territory to adjoining county school district—Sections 4831-3, 4831-13 G. C.....	300
INSURANCE, SUPERINTENDENT OF —	
Gift—By hospital service corporation to hospital for building fund or to Community Chest, American Red Cross or similar	

INSURANCE, SUPERINTENDENT OF — Concluded Page
 organization—Superintendent of Insurance—No legal ground
 to object—Proviso, unless such gift is in so large an amount
 as to endanger financial stability of such hospital service
 corporation. 467

Hospital service corporation—Subscriber to service plan contract
 —Elected to enter non-participating, non-profit hospital in
 Ohio—Entitled to receive same benefits under service contract
 as those given by participating hospital—Provision in con-
 tract for different benefits for subscriber who elects to enter
 non-participating hospital than for those who enter partic-
 ipating hospitals is invalid and in conflict with section 669-4
 G. C. 698

Insurer—Fraternal benefit society—Organized under section 9462
 et seq., G. C.—Insures members against disability—May not
 reinsure liability thereby incurred. 329

LIQUOR CONTROL, DEPARTMENT OF. DIRECTOR —

1. Liquor Control, Department of—Damage to merchandise pur-
 chased, usually termed “concealed damage”—Unknown at
 time of delivery—Discovery—Department may not recoup loss
 or damage from any person without evidence showing person
 sought to be charged was responsible by reason of breach of
 contract or wrongful act.
2. Losses so discovered—May be absorbed by Department of
 Liquor Control—Proviso, cannot be established losses occa-
 sioned by fault of some person, firm or corporation. 436

MINES, DIVISION OF, CHIEF —

1. Mine Inspector, Second Class Deputy—Recommended by Chief,
 Division of Mines—Promotion to First Class Deputy Mine
 Inspector—Examination—Upon passing, classification, certifi-
 cation to civil service commission, should be paid salary,
 \$3600.00 per annum.
2. If not so paid, entitled to be paid difference between what he
 actually received and what he would have received at rate,
 \$3600.00 per annum. 57

MOTOR VEHICLES, BUREAU OF, REGISTRAR —

- Automobile Dealer’s and Salesman’s Licensing Act—No inhibition
 against one who has motor vehicle dealer’s license from ob-
 taining motor vehicle salesman’s license, providing he is other-
 wise qualified. 721
1. License—Operator or chauffeur—Motor Vehicle—Section
 6296-7, paragraph f G. C.—Provisions applicable to judg-

MOTOR VEHICLES, BUREAU OF, REGISTRAR—	Page
Concluded ments rendered prior to effective date of law.	
2. Unsatisfied live judgment—One not dormant or unenforcible and remains unpaid.	
3. Registrar of Motor Vehicles—Duty to determine and ascertain if applicant for motor vehicle license meets necessary require- ments—Drivers' License Law—Information may be obtained from trial court or through form of license application.	
4. Bankruptcy—Judgment—"Live judgment"—"Unsatisfied live judgment"—Section 6296-7 G. C.	
5. Judgment—Effect of Amended Drivers' License Law—Finan- cial responsibility law—Driving rights—Revocation—Section 6296-7 G. C.	
6. License—Operator—Chauffeur—Issued on annual basis—De- fendant who has outstanding unsatisfied live judgment against him must file proper proof of responsibility or make other necessary showing for like period before entitled to receive license—Section 6296-15 G. C.....	633
1. United States Army—Civilian employes—Operation of motor vehicles owned by United State government—Highways of state on official business—To operate such vehicles, not re- quired to obtain motor vehicle driver's license under Ohio "driver's license law"—Section 6296-1 et seq., G. C.	
2. When such motor vehicles not owned by United States—Op- erated by civilian employes of army—Used on official busi- ness in course of employment—Driver's license required.....	524
OHIO REFORMATORY FOR WOMEN —	
1. Criminal statute—Penalty for violation—Sentence to im- prisonment "not less than ten days nor more than one year" or "not to exceed one year," though subject to reversal for indefiniteness, is not void—Duty of authorities, in institution where person sentenced is committed, to retain custody of prisoner for one year unless prisoner sooner released by order of court of competent jurisdiction.	
2. Where female over age of eighteen years is found guilty, on seven separate counts by juvenile court, of contributing to delinquency of children and is sentenced to Ohio Reformatory for Women, pursuant to section 1639-48 G. C., terms of sen- tences "not to exceed one year," not specified to run concur- rently, duty of reformatory officers to hold prisoners for full period of seven years unless court having jurisdiction, by order, released the prisoner from custody.	
3. Increased sentences for second and third offenders in certain misdemeanor cases—Section 13457-1 G. C.—Provisions apply to commitments made to Ohio Reformatory for Women pur- suant to section 1639-48 G. C.....	355

OHIO STATE REFORMATORY —

Page

- Prisoner committed to Ohio State Reformatory by court having general jurisdiction to try felonies—Superintendent—No right to refuse to receive such person even though under eighteen years of age at time of arraignment and conviction—Prisoner did not receive benefit of proceedings under sections 1639-29 and 1639-32 G. C. 202

REAL ESTATE EXAMINERS, STATE BOARD OF —

1. Bank or building and loan association—Where mortgagee under mortgage in default—Proceeds to procure purchaser for described property in mortgage—On behalf of mortgagor—Has no interest in such property—Not the owner of an interest in real estate—Not within exception contained in section 6373-25, sub-paragraph a G. C.
2. State bank or building and loan association—Mortgagee under mortgage in default—No legal capacity to act as broker to solicit purchaser for such property—May not obtain license as real estate broker to engage in such transactions—Sections 6373-25 to 6373-51 G. C. 389

RETIREMENT SYSTEM, PUBLIC EMPLOYEES —

1. Member—On or before June 30, 1938—Relinquished membership by withdrawal of accumulated contributions—To be entitled to all rights upon superannuation retirement, i. e., annuity, pension and prior service, employe may within five years return and pay to employes savings fund accumulated contributions as they were at time of separation plus interest from date of withdrawal to date of re-deposit.
2. Employe, member of system after June 30, 1938—Withdrawal—Relinquishment of membership—Status of rights upon return to system—Prior service—Sections 486-57, 486-60 G. C. 530

RETIREMENT SYSTEM, SCHOOL EMPLOYEES, SECRETARY —

- Retirement allowance, maximum—Public school employes retirement system—Computation—Section 7896-103 G. C.—To determine allowance to which entitled, had retirement been deferred to age of sixty, assume member continued employment and paid contributions to fund—Basis, computation he was receiving at time of proposed disability retirement. 31

SECRETARY OF STATE —

1. Absent war voter ballots—Amended Senate Bill 284, 95 General Assembly—Application—May lawfully be delivered to clerk of board of elections of county where voter has voting residence—Person other than applicant to vote may apply for such ballot—Pursuant to either paragraph a, section 1 of act or by a relative, authority paragraph b, section 1 of act.

SECRETARY OF STATE — Concluded

2. Application form prescribed in paragraph b, section 1 of act —Is for use of relatives of persons entitled to cast absent war voter ballots—Obtained from clerk, board of elections by any person authorized by relative specified in said act..... 348

1. County commissioner not a candidate for re-election—Deceased after July 20, 1944—Successor for remainder of term shall be elected at November election—Section 2397 G. C.

2. No provision of law to authorize nomination of person for election to office of county commissioner to serve unexpired term of commissioner who deceased after July 20, 1944.

3. Board of elections—Duty to provide ballot to voters to write in name of choice for election to office of county commissioner—Vacancy—Unexpired term of deceased county commissioner—Board not authorized to place any names of persons to be voted for upon ballot..... 537

Insurance companies other than life, both stock and mutual—Section 9607-2 G. C. measure of authority with respect to kinds of insurance they might effect—Amended section 9607-2 G. C. in 1917 repealed by implication sections 9510, 9511 G. C. as to conflict with section 9607-2 G. C.

Act of 1941 which amended sections 9510, 9511 G. C. did not make section 9510 G. C. the measure of powers of stock insurance companies, other than life and title insurance companies to effect insurance—Powers governed by section 9607-2 G. C..... 332

Recount of votes—Section 4785-162 et seq., G. C.—Petitioner entitled to refund of deposit made for each precinct where error established sufficient to change results by at least two per cent of total vote cast for office—True whether or not change in relative position of candidates for office effected. 401

SECURITIES, DIVISION OF, CHIEF OF DIVISION —

1. Pawnbrokers Act—Articles offered to licensed pawnbroker for pledge by same person at different times—Separate and distinct transactions—Interest charged—Storage fees—Loan —Articles pledged collectively—Not separate loans—Single loan—Section 6339-3 G. C.

2. Bond—In absence of negligence, pawnbroker not liable for loss of pledged articles—Burglary, theft or other cause—Pawnbroker not insurer of articles left for pawn—Section 6339 G. C..... 61

TAX COMMISSIONER OF OHIO —

Page

1. Deposits made in financial institution—By Superintendent of Banks or Superintendent of Building and Loan Associations —Capacity—Liquidation of financial institution—Not “deposits” belonging to state of Ohio or of another financial institution as such terms are used in section 5406 G. C.

2. Financial institution in making return of “taxable deposits” under authority of section 5411-2 G. C. may not deduct from gross deposits amounts representing deposits of Superintendent of Banks or Superintendent of Building and Loan Associations on theory such deposits are deposits of financial institutions or belonging to state of Ohio..... 269

Improvements, cost—Installed by tenants on property leased under short term leases—When carried on accounting records of tenant—Deferred items—Designated “leaseholds” or “leasehold improvements”—To be amortized over duration of lease—Such items “prepaid items”—Section 5327 G. C..... 4

Tax—Telegraph company, doing business in Ohio after June 30 —Subject to tax “in the nature of an excise tax, for the privilege of carrying on its intra-state business”—Tax computed upon amount of gross receipts received during preceding year ending June 30.

Duty of Tax Commissioner to determine and compute such receipts and certify amount of gross receipts to Auditor of State —“Gross receipts tax”—Rate specified by statute—If corporation subsequently ceases to engage in business in Ohio it is not entitled to refund or remission of tax computed and assessed. 165

Tax Law, Ohio Sales—Retail sales of tangible personal property in this state or storage, use or other consumption of tangible personal property in state—Not within provisions, Ohio Sales Tax Law or Ohio Use Tax Law when consumer is foreign nation —Such transactions not subject to taxes prescribed by sections 5546-1 et seq., 5546-25 et seq., G. C..... 724

Tax, sales—Board of education in any city, exempted village or local school district, or a private, public, parochial school, college or university—Sales of lunches, meals or refreshments to teachers, students, pupils—Lunch room or cafeteria conducted not for profit—Not transactions subject to a sales tax —Sections 4839-6, 5546-2 G. C..... 195

TREASURY — STATE —

Page

Tax—Proceeds levied upon “gross receipts” and “gross earnings”—Public utilities—May be used only for purposes of “poor relief” when distributed to counties—May not be transferred to other funds—Amended H. B. 741, section 1, 117 O. L. 753 as amended by Am. S. B. 462, 117 O. L. 868—H. B. 172, 119 O. L. 59—H. B. 196, 95 General Assembly.

2. Moneys distributed to counties from “county poor relief excise fund” in state treasury—May be used only for poor relief and county welfare purposes—When not presently needed for such purposes may not be transferred to general fund—Article XII, section 5, Ohio Constitution—Sections 5625-13, 5625-13a G. C..... 250

WELFARE, DEPARTMENT OF PUBLIC, DIRECTOR —

1. Child under two years of age—Mother may place such child in permanent custody of any association or institution certified as qualified for care and placement of children—May by written agreement authorize such association or institution to consent to adoption of such child—Mother not required to obtain consent of division of social administration of department of public welfare or commitment of juvenile court—Sections 1352-1, 1352-12, 1352-13 G. C.
2. Status where no certified or written statements of qualification issued—Child may be placed temporarily with persons related by blood or marriage or in legally licensed boarding home—Free foster home—Legal adoption.
3. “Person”—Word construed to have meaning ordinarily given, to wit, “human being”—Section 10512-11, paragraph i. G. C.... 108
1. Criminal statute—Penalty for violation—Sentence to imprisonment “not less than ten days nor more than one year” or “not to exceed one year,” though subject to reversal for indefiniteness, is not void—Duty of authorities, in institution where person sentenced is committed, to retain custody of prisoner for one year unless prisoner sooner released by order of court of competent jurisdiction.
2. Where female over age of eighteen years is found guilty, on seven separate counts by juvenile court, of contributing to delinquency of children and is sentenced to Ohio Reformatory for Women, pursuant to section 1639-48 G. C., terms of sentences “not to exceed one year,” not specified to run concurrently, duty of reformatory officers to hold prisoners for full period of seven years unless court having jurisdiction, by order, released the prisoner from custody.
3. Increased sentences for second and third offenders in certain misdemeanor cases—Section 13457-1 G. C.—Provisions apply to commitments made to Ohio Reformatory for Women pursuant to section 1639-48 G. C..... 355

WELFARE, DEPARTMENT OF PUBLIC, DIRECTOR —	<i>Page</i>
Juvenile Court—Child, abandoned, neglected or dependent— Committed to permanent care of county or district children’s home or accredited institution or agency, or state department of public welfare or where parent or guardian voluntarily sur- rendered child to institution or agency—Upon application and after notice and hearing and for good cause shown, Juvenile Court may terminate custody at any time before child reaches age of twenty-one years—Section 3093 G. C.....	146
1. Meetings—Department of Public Welfare—Authorized to call meetings for designated purposes, sections 1356, 1357 G. C.— Expenses of invitees authorized to be paid from funds appro- priated to departments from which invitees called.	
2. No provisions of General Code to authorize Department of Public Welfare to call or issue invitations to annual meetings of state and national organizations—No authority for counties to pay expenses of those who attend such meetings.....	262
Prisoner committed to Ohio State Reformatory by court having general jurisdiction to try felonies—Superintendent—No right to refuse to receive such person even though under eighteen years of age at time of arraignment and conviction—Prisoner did not receive benefit of proceedings under sections 1639-29 and 1639-32 G. C.....	202
Relief—Resident on land in state of Ohio, owned by United States —Acquired through Lanham Act—Title 42, sections 1541 to 1552, USC—Not ineligible to relief pursuant to section 3391 et seq., G. C.....	740
1. Tax—Proceeds levied upon “gross receipts” and “gross earn- ings”—Public utilities—May be used only for purposes of “poor relief” when distributed to counties—May not be trans- ferred to other funds—Amended H. B. 741, section 1, 117 O. L. 753 as amended by Am. S. B. 462, 117 O. L. 868—H. B. 172, 119 O. L. 59—H. B. 196, 95 General Assembly.	
2. Moneys distributed to counties from “county poor relief ex- cise fund” in state treasury—May be used only for poor relief and county welfare purposes—When not presently needed for such purposes may not be transferred to general fund— Article XII, section 5, Ohio Constitution—Sections 5625-13, 5625-13a G. C.....	250
WORKS, PUBLIC, DEPARTMENT OF, DIRECTOR —	
Canal property owned by state—Parties desiring to cross canal property by means of bridges, structures or other facilities must have lawful authority to do so—By special act of Legis- lature or by lease—Section 13965 G. C.....	489

WORKS, PUBLIC, DEPARTMENT OF, DIRECTOR — Concluded Page

1. Commission "for the purpose of acquiring new sites for the state school for the blind and the state school for the deaf, and the construction of new buildings for such schools"—Has full control of grounds purchased until completion of such project—May take necessary steps for proper maintenance and care of grounds—Amended Senate Bill 27, 95 General Assembly.
2. If commission determines grounds, or portion thereof will remain unused for a time, it may lease same and fix terms and conditions of leasing—Director of Public Works authorized to execute such lease—Section 154-40, paragraph 9 G. C. 625
1. Fire protection by use of men and equipment of municipal fire department to a state hospital located outside boundaries of such municipality—Municipality without legal authority to enter into contract with state for such fire protection—Section 3298-60 G. C.
2. No officer of state having custody, management or supervision of a state hospital located contiguous or near to boundaries of municipality has legal power to contract for service of fire department to protect hospital or inmates from fire. 552

STATE — FINIS

STATUTE — CRIMINAL —

1. Criminal statute—Penalty for violation—Sentence to imprisonment "not less than ten days nor more than one year" or "not to exceed one year," though subject to reversal for indefiniteness, is not void—Duty of authorities, in institution where person sentenced is committed, to retain custody of prisoner for one year unless prisoner sooner released by order of court of competent jurisdiction.
2. Where female over age of eighteen years is found guilty, on seven separate counts by juvenile court, of contributing to delinquency of children and is sentenced to Ohio Reformatory for Women, pursuant to section 1639-48 G. C., terms of sentences "not to exceed one year," not specified to run concurrently, duty of reformatory officers to hold prisoners for full period of seven years unless court having jurisdiction, by order, released the prisoner from custody.
3. Increased sentences for second and third offenders in certain misdemeanors cases—Section 13457-1 G. C.—Provisions apply to commitments made to Ohio Reformatory for Women pursuant to section 1639-48 G. C. 355

STOCKHOLDERS —

Page

1. Banking Act—Purpose clause, articles of incorporation of corporation—Purposes limited to lending of money on mortgaged security and corporation attempts to enter in business of accepting deposits of money from public generally and issues investment certificates, debentures or notes, evidence of such deposits as a business, such act of corporation is ultra vires.
2. Corporation—Organized under General Corporation Act—May not enter business of accepting moneys from stockholders and the public and issue certificates or other evidences of indebtedness payable on demand or at time specified in certificate without compliance with Banking Act—Section 710-1 et seq., G. C. 615

STORM SEWERS—

1. Municipality—Proceeds of funds distributed under provisions of sections 6309-2, 5537, 5541-8 G. C. may be used for maintenance of storm sewers in connection with street improvement or which are used for street drainage—Salaries of employes engaged exclusively in such maintenance included.
2. Such funds may not be expended for construction or maintenance of storm sewers which serve no purpose in connection with street drainage.
3. Municipalities may use such funds to install traffic signs—Benefit and protection of traveling public—May be inside or outside of traveled portion of streets..... 369

STREET IMPROVEMENT —

1. Municipality—Proceeds of funds distributed under provisions of sections 6309-2, 5537, 5541-8 G. C. may be used for maintenance of storm sewers in connection with street improvements or which are used for street drainage—Salaries of employes engaged exclusively in such maintenance included.
2. Such funds may not be expended for construction or maintenance of storm sewers which serve no purpose in connection with street drainage.
3. Municipalities may use such funds to install traffic signs—Benefit and protection of traveling public—May be inside or outside of traveled portion of streets..... 369

STREET NAME SIGNS —

Highway construction fund—Traffic lights—Traffic control device—Such part of proceeds of taxes levied by section 5541 G. C. where distributed to municipal corporations, section 5541-8 G. C., may not be expended for purchase and installation of street name signs..... 210

STREET REPAIR —*Page*

Building—Moneys distributed to municipalities under sections 6309-2, 5537, 5541-8 G. C. may not be used to finance cost of a building, notwithstanding use of said building is for sole purpose of housing street repair and construction equipment. 121

SUBSCRIBER — HOSPITAL SERVICE —

Hospital service corporation—Subscriber to service plan contract —Elected to enter non-participating, non-profit hospital in Ohio—Entitled to receive same benefits under service contract as those given by participating hospital—Provision in contract for different benefits for subscriber who elects to enter non-participating hospital than for those who enter participating hospital is invalid and in conflict with section 669-4 G. C. 698

SUMMIT COUNTY —

Canal property owned by state—Parties desiring to cross canal property by means of bridges, structures or other facilities must have lawful authority to do so—By special act of Legislature or by lease—Section 13965 G. C. 489

SUPERINTENDENT — COUNTY HOSPITAL —

1. Bond premium—County hospital trustees—No authority to pay out of public funds premium on bond given to secure faithful performance of duties by any employes of board.
2. Bond—Superintendent—County hospital—May be paid for out of public funds—Sections 3137, 9573-1 G. C. 280

SWORN STATEMENT —

1. Index—Mortgage—Real and personal property—When presented for recording, mortgage should be indexed in chattel mortgage index specifically provided for by section 8563 G. C. —No further index for filed chattel mortgages required.
2. Chattel mortgage record—Book provided by county to record mortgage—Real and personal property.
3. Fees—Recorder authorized to charge for services not specifically provided for in such sums as are allowed by law for like services—Sections 8563, 8572 G. C.
4. Sworn statement, section 8546 G. C., incorporated in mortgage, real and personal property—Recorder required to record mortgage in its entirety—Sworn statement must also be recorded in chattel mortgage record—No authority for omission from either record. 514

TAX BONDS, DELINQUENT —

Page

1. Budget law—Section 5625-1 et seq., G. C.—School districts and other political subdivisions shall keep within respective incomes during ensuing fiscal year—No taxing authority shall incur indebtedness in excess of estimated revenue—Budget commission—Official certificates—Estimated resources.
2. Tax bonds, delinquent—May not be issued by taxing authority of subdivision to fund deficit created prior fiscal year in violation of limitation and restrictions on indebtedness—Section 2293-43 G. C. 25

TAX —

Cemetery—Village owning cemetery not connected with township or other cemetery association—May levy tax on property of such village for cemetery purposes—Where proposal submitted to vote of electors—Must be at November general election—Section 5625-17 G. C.—Special or primary election—Any time in year 1944—Amended Senate Bill 69, 93 General Assembly. 117

TAX, EXCISE —

Where municipal ordinance imposes such tax on all consumers—Commodities or services such as natural gas, electrical energy, local telephone service and water consumed or used in municipality—Board of education purchasing and using such commodities or service within municipality liable for payment of tax—In absence of any exemption provision in ordinance..... 425

Fire protection—School district—May not by itself or by uniting with political subdivision engage in fire protection—May not levy tax for such purpose..... 105

TAX FORECLOSURE —

Claims or demands against purchasers of real estate in Ohio—Tax foreclosure and forfeiture sales—Any irregularity, informality or omission relative to foreclosure or forfeiture—Section 5762-1 G. C. operates as statute of limitation—From effective date of General Code of Ohio, February 15, 1910..... 493

TAX —

1. Forfeiture—County auditor required to pay over to county treasurer proceeds from sale of forfeited lands after deduction of costs pertaining to forfeiture and sale of forfeited lands—Exception—Those paid under Section 5704-3 G. C.
2. Where proceeds greater than aggregate amount due subdivisions for taxes, assessments, interest and penalties against said land, county treasurer required to retain excess in treasury for proper owner of forfeited land—Section 5771 G. C..... 471

GAS—*Page*

Tax, excise—Where municipal ordinance imposes such tax on all consumers—Commodities or services such as natural gas, electrical energy, local telephone service and water consumed or used in municipality—Board of education purchasing and using such commodities or service within municipality liable for payment of tax—In absence of any exemption provision in ordinance..... 425

GASOLINE TAX —

Highway construction fund—Traffic lights—Traffic control device—Such part of proceeds of taxes levied by Section 5541 G. C. where distributed to municipal corporations, Section 5541-8 G. C., may not be expended for purchase and installation of street name signs. 210

GROSS RECEIPTS—GROSS EARNINGS —

1. Tax—Proceeds levied upon “gross receipts” and “gross earnings”—Public utilities—May be used only for purposes of “poor relief” when distributed to counties—May not be transferred to other funds—Amended H. B. 741, section 1, 117 O. L. 753 as amended by Am. S. B. 462, 117 O. L. 868—H. B. 172,119 O. L. 59—H. B. 196, 95 General Assembly.
2. Moneys distributed to counties from “county poor relief excise fund” in state treasury—May be used only for poor relief and county welfare purposes—When not presently needed for such purposes may not be transferred to general fund—Article XII, Section 5, Ohio Constitution—Sections 5625-13, 5625-13a G. C. 250

GROSS RECEIPTS TAX —

Telegraph company, doing business in Ohio after June 30—Subject to tax “in the nature of an excise tax, for the privilege of carrying on its intra-state business”—Tax computed upon amount of gross receipts received during preceding year ending June 30.

Duty of Tax Commissioner to determine and compute such receipts and certify amount of gross receipts to Auditor of State—“Gross receipts tax”—Rate specified by statute—If corporation subsequently ceases to engage in business in Ohio it is not entitled to refund or remission of tax computed and assessed. 165

LEVY, TAX —

Uniform Tax Levy Law—Section 5625-1 et seq., G. C.—By enactment of said law and by repeal of sections 3061, 3061-1 G. C., 109 O. L. 284, Section 3059 G. C. was rendered inoperative. 570

LEVY—LIMITATION—FIFTEEN MILL—

Page

Tax levy by county commissioners—Section 6927 G. C.—Last five years fifteen mill tax limitation was in effect—Purpose to pay township's portion of cost of permanent road improvement—Constructed by commissioners under Section 6907 et seq., G. C.—Anticipation of collection—County bonds issued under Section 6929 G. C. and Uniform Bond Law—Such tax may not be considered as a levy for township current expenses or debt charges to compute minimum two-thirds average levy to which township may be entitled—Section 5625-23, paragraph d, G. C. 124

LEVY LAW, UNIFORM —

Uniform Tax Levy Law—Section 5625-1 et seq., G. C.—By enactment of said law and by repeal of sections 3061, 3061-1, G. C., 109 O. L. 284, section 3059 G. C. was rendered inoperative. ... 570

LEVY —

1. Township park—Established by vote of electors of township, including those who resided in municipality lying within township—Subsequent incorporation into village of remaining portion of such township will have no effect on board of park commissioners appointed to establish and manage such park—Board has power to levy taxes on all property in such township—Sections 3423, 3415 et seq., G. C.
2. All area of township incorporated into two municipalities—Does not affect existence or official organization of township—Taxes levied or to be levied for township purposes will be collected and paid into township treasury as provided by law.
3. Village—Incorporated—First election of officers held—Village council may proceed to fix compensation of officers—Within limitation of Section 4219 G. C.—May fix compensation, members of council—Action will not violate prohibition of Section 4219 G. C. against increase of salary of officer during his term.
4. Discussion, right of municipal council to hold meetings outside of corporate boundaries..... 406

PERSONAL PROPERTY —

Improvements, cost—Installed by tenants on property leased under short term leases—When carried on accounting records of tenant—Deferred items—Designated "leaseholds" or "leasehold improvements"—To be amortized over duration of lease—Such items "prepaid items"—Section 5327 G. C..... 4

PERSONAL PROPERTY—TANGIBLE —

Tax Law, Ohio Sales—Retail sales of tangible personal property in this state or storage, use or other consumption of tangible personal property in state—Not within provisions, Ohio Sales Tax Law or Ohio Use Tax Law when consumer is foreign nation—Such transactions not subject to taxes prescribed by Section 5546-1 et seq., 5546-25 et seq., G. C..... 724

TAX —

Page

1. Proceeds levied upon "gross receipts" and "gross earnings" —Public utilities—May be used only for purposes of "poor relief" when distributed to counties—May not be transferred to other funds—Amended H. B. 741, Section 1, 117 O. L. 753 as amended by Am. S. B. 462, 117 O. L. 868—H. B. 175, 119 O. L. 59—H. B. 196, 95 General Assembly.
2. Moneys distributed to counties from "county poor relief excise fund" in state treasury—May be used only for poor relief and county welfare purposes—When not presently needed for such purposes may not be transferred to general fund—Article XII, Section 5, Ohio Constitution—Sections 5625-13, 5625-13a G. C..... 250
1. Relief of poor—State function—Authority for levying taxes or expending public funds by local authorities—Must be found in general laws enacted by General Assembly.
2. Municipal corporation—Without authority to provide relief to persons for whom county is made responsible—Section 3476 G. C.
3. County and city may contract that county's poor shall be received and cared for in city infirmary—Section 2419-1 G. C.
4. City which assumes care of poor for whom county is by law responsible has no recourse against county for expense in absence of contract for care..... 480

TAX, SALES —

- Board of education in any city, exempted village or local school district, or a private, public, parochial school, college or university—Sales of lunches, meals or refreshments to teachers, students, pupils—Lunch room or cafeteria conducted not for profit—Not transactions subject to a sales tax—Sections 4839-6, 5546-2 G. C..... 195

SALES TAX LAW—OHIO —

- Retail sales of tangible personal property in this state or storage, use or other consumption of tangible personal property in state—Not within provisions, Ohio Sales Tax Law or Ohio Use Tax Law when consumer is foreign nation—Such transactions not subject to taxes prescribed by Sections 5546-1 et seq., 5546-25 et seq., G. C..... 724

TAX —

- Telegraph company, doing business in Ohio after June 30— Subject to tax "in the nature of an excise tax, for the privilege of carrying on its intra-state business"—Tax computed upon amount of gross receipts received during preceding year ending June 30.

TAX — Concluded	<i>Page</i>
Duty of Tax Commissioner to determine and compute such receipts and certify amount of gross receipts to Auditor of State—"Gross receipts tax"—Rate specified by statute—If corporation subsequently ceases to engage in business in Ohio it is not entitled to refund or remission of tax computed and assessed.	165

TAX—TRANSPORTATION —

Contract—Specifications for public contract provided price shall be increased or decreased should there be corresponding increase or decrease after contract had been let, in event freight rates altered—Subsequently internal revenue code Section 3475 was enacted—Transportation company required to collect from customer, tax of three per cent of cost of transportation—Such additional tax not increase or decrease in public freight rates of company—Does not authorize increase or decrease in compensation payable under terms of contract.....	191
--	-----

TAXABLE DEPOSITS —

1. Deposits made in financial institution—By Superintendent of Banks or Superintendent of Building and Loan Associations—Capacity—Liquidation of financial institution—Not "deposits" belonging to state of Ohio or of another financial institution as such terms are used in Section 5406 G. C.	
2. Financial institution in making return of "taxable deposits" under authority of Section 5411-2 G. C. may not deduct from gross deposits amounts representing deposits of Superintendent of Banks or Superintendent of Building and Loan Associations on theory such deposits are deposits of financial institutions or belonging to state of Ohio.....	269

UNIFORM TAX LEVY LAW —

Section 5625-1 et seq., G. C.—By enactment of said law and by repeal of sections 3061, 3061-1, G. C., 109 O. L. 284, Section 3059 G. C. was rendered inoperative.....	570
---	-----

TEACHER—SEE EDUCATION —

TELEGRAPH COMPANY —

Tax—Telegraph company, doing business in Ohio after June 30—Subject to tax "in the nature of an excise tax, for the privilege of carrying on its intra-state business"—Tax computed upon amount of gross receipts received preceding year ending June 30.	
Duty of Tax Commissioner to determine and compute such receipts and certify amount of gross receipts to Auditor of State—"Gross receipts tax"—Rate specified by statute—If corporation subsequently ceases to engage in business in Ohio it is not entitled to refund or remission of tax computed and assessed.	165

TELEPHONE —

Page

Tax, excise—Where municipal ordinance imposes such tax on all consumers—Commodities or services such as natural gas, electrical energy, local telephone service and water consumed or used in municipality—Board of education purchasing and using such commodities or service within municipality liable for payment of tax—In absence of any exemption provision in ordinance..... 425

TENANT —

Improvements, cost—Installed by tenants on property leased under short term leases—When carried on accounting records of tenant—Deferred items—Designated “leaseholds” or “leasehold improvements”—To be amortized over duration of lease—Such terms “prepaid items”—Section 5327 G. C..... 4

TERM OF OFFICE —

1. Township park—Established by vote of electors of township, including those who resided in municipality lying within township—Subsequent incorporation into village of remaining portion of such township will have no effect on board of park commissioners appointed to establish and manage such park—Board has power to levy taxes on all property in such township—Sections 3423, 3415 et seq., G. C.
2. All area of township incorporated into two municipalities—Does not affect existence or official organization of township—Taxes levied or to be levied for township purposes will be collected and paid into township treasury as provided by law.
3. Village—Incorporated—First election of officers held—Village council may proceed to fix compensation of officers—Within limitation of Section 4219 G. C.—May fix compensation, members of council—Action will not violate prohibition of Section 4219 G. C. against increase of salary of officer during his term.
4. Discussion, right of municipal council to hold meetings outside of corporate boundaries..... 406

TERRITORY —

1. Municipality—Where council passed ordinance to annex contiguous territory and no electors resided in territory to be annexed, Section 3561-1 G. C. as to vote of electors in territory has no application—County commissioners, upon filing municipality’s petition for annexation, may proceed to hearing and action on petition—Section 3558 et seq., G. C.
2. Municipality—Filed petition with county commissioners to annex contiguous territory—Resident electors—Filed with

TERRITORY — Concluded

Page

township trustees, where territory located, petition to incorporate village which would include such territory—Petition first filed will have precedence—Proceedings under petition last filed will be stayed—Section 3526 et seq., G. C. 138

Residence on federal-owned territory—Under the law, standing alone, does not constitute grounds to deny the right to vote—Persons residing on such territory entitled to vote, if otherwise qualified—Territory acquired under authority of “Urgent Deficiency Appropriation Act, 1941,” Public Law Numbered 9-77th Congress, the “Additional Urgent Deficiency Appropriation Act, 1941,” Public Law Numbered 73-77th Congress and Public Law Numbered 849-76th Congress, as amended particularly known as “Lanham Act.” 594

TESTIMONY —

Arrest—Peace officer—At time arrest made for violation of motor vehicle or traffic laws, misdemeanor, not on duty for exclusive or main purpose of enforcing such laws—Motor vehicle at time of making arrest not marked, section 12616-1 G. C.—Officer not wearing distinctive uniform—Section 12616-3 G. C.—Such officer may testify in prosecution of person arrested. 257

THEATRE —

1. Female under age of twenty-one years—May be employed not more than twenty-four hours in any one week in irregular service under conditions listed in Section 13993-3 G. C.
2. Employment of females under age of twenty-one years in occupations listed in Section 12993 G. C.—Limitations under Section 12996 G. C. suspended for period Amended Substitute Senate Bill 126 is effective.
3. Period of suspension—Females between ages sixteen and eighteen years, holders of age and schooling certificates, may be employed in occupations listed in Section 12993 G. C., free from restrictions found in Section 12996 G. C.
4. No minor under age of sixteen years may be employed in any theatre except on stage when not otherwise prohibited by law. 314

TOWNSHIP —

Cemetery—Village owning cemetery not connected with township or other cemetery association—May levy tax on property of such village for cemetery purposes—Where proposal submitted to vote of electors—Must be at November general election—Section 5625-17 G. C.—Special or primary election—Any time in year 1944—Amended Senate Bill 69, 95 General Assembly. 117

TOWNSHIP CLERK —

Page

- 1. Township has annual budget in excess of \$5,000.00—Entitled to salary stipulated by Section 3308 G. C. for service during portion of year served—Basis \$350.00 per year—Additional compensation—2% excess of expenditures of township during period of incumbency over sum \$5,000.00 provided total compensation shall not exceed \$600.00.

- 2. Vacancy—Township clerk—Township has annual budget in excess of \$5,000.00—Successor to clerk may receive in addition to stipulated salary \$350.00 per annum, 2% total township expenditures during encumbency in excess of \$5,000.00—Proviso, total compensation shall not exceed \$600.00 in any one calendar year.....

17

TOWNSHIP —

- 1. Contract—Made by village with several adjoining townships to furnish fire protection—Section 3298-30 G. C.—Member of village fire department if injured, or his beneficiaries if he is killed, in course of employment, has right to benefits and allowances provided by Workmen's Compensation Law—In addition thereto rights and benefits of firemen's indemnity fund—Section 4647-1 et seq., G. C.

- 2. Contract may lawfully provide that adjoining townships where fire protection given shall reimburse village in proportions as agreed upon—Damage to any village fire equipment incurred in performance of service outside limits of village.....

11

TOWNSHIP—COST —

Tax levied by county commissioners—Section 6927 G. C.—Last five years fifteen mill tax limitation was in effect—Purpose to pay township's portion of cost of permanent road improvement—Constructed by commissioners under Section 6907 et seq., G. C.—Anticipation of collection—County bonds issued under Section 6929 G. C. and Uniform Bond Law—Such tax may not be considered as a levy for township current expenses or debt charges to compute minimum two-thirds average levy to which township may be entitled—Section 5625-23, paragraph d, G. C.....

124

HIGHWAY — TOWNSHIP —

Township Trustees:

- 1. No mandatory duty to widen township highway to accommodate machinery or equipment having wider traction than ordinary vehicles.

- 2. Discretion—May widen such township road—Section 3298-1 et seq., G. C.....

326

TOWNSHIP —

Page

1. Municipal court—Legislative enactment—Judge at time of election or appointment shall reside in city or township where court established—Judge subject to same disabilities and causes for removal as common pleas court judge—Where later, territory of township outside city incorporated into village—Where municipal judge, at time of election and subsequently, resided in township thus incorporated, he does not lose residence and is not disqualified or subject to removal.

2. Conneaut, Ashtabula County—Jurisdiction of municipal court—County-wide power to inquire into felonies—Offices, justice of peace and constable abolished—Effect of subsequent incorporation of township as a village—Sections 1579-1177 and 1579-1231 G. C. 227

1. Municipality—Where council passed ordinance to annex contiguous territory and no electors resided in territory to be annexed, Section 3561-1 G. C. as to vote of electors in territory has no application—County commissioners, upon filing municipality's petition for annexation, may proceed to hearing and action on petition—Section 3558 et seq., G. C.

2. Municipality—Filed petition with county commissioners to annex contiguous territory—Resident electors—Filed with township trustees, where territory located, petition to incorporate village which would include such territory—Petition first filed will have precedence—Proceedings under petition last filed will be stayed—Section 3526 et seq., G. C. 138

PARK — TOWNSHIP —

1. Established by vote of electors of township, including those who resided in municipality lying within township—Subsequent incorporation into village of remaining portion of such township will have no effect on board of park commissioners appointed to establish and manage such park—Board has power to levy taxes on all property in such township—Sections 3423, 3415 et seq., G. C.

2. All areas of township incorporated into two municipalities—Does not affect existence or official organization of township—Taxes levied or to be levied for township purposes will be collected and paid into township treasury as provided by law.

3. Village—Incorporated—First election of officers held—Village council may proceed to fix compensation of officers—Within limitation of Section 4219 G. C.—May fix compensation, members of council—Action will not violate prohibition of Section 4219 G. C. against increase of salary of officer during his term.

4. Discussion, right of municipal council to hold meetings outside of corporate boundaries. 406

TOWNSHIP TRUSTEES —

Page

Fire protection—Township trustees—No authority to contract with municipality for such municipality to furnish fire protection exclusively to public school buildings within township..... 53

Insurance, casualty—Purchased by township trustees—Benefits—Accident and death for members of volunteer fire department—May be paid for from township general fund—Section 3298-62 G. C..... 236

Land—Parcel unplatted land within municipal corporation—Bounded in part by boundary line of such corporation—Not subject to provisions of Section 5908 G. C. and cognate sections—Township trustees—No jurisdiction to enforce building or maintenance of partition fence between such land and adjacent land outside of municipal corporation..... 49

1. No mandatory duty to widen township highway to accommodate machinery or equipment having wider traction than ordinary vehicles.
2. Discretion—May widen such township road—Section 3298-1 et seq., G. C..... 326

Section 3327 G. C.—Where determination made that number of constables to be elected biennially shall be increased over number previously authorized—Trustees without authority to name appointee to serve in interim until successor has been duly elected at next biennial election..... 580

TOWNSHIP —

Village council—Co-extensive with township:

1. Not required to establish office of justice of peace or office of constable or to regulate disposition of fees, compensation, clerks or other officers and employes—Section 3521 G. C.
2. Justice of peace and constable—Duly elected and qualified in municipality—Co-extensive with township—Duly constituted officers—Such status not changed by failure of council of municipality to enact ordinance providing officers, regulation of fees, compensation, clerks and other officers and employes.
3. Where duly elected and qualified constable in such township in active military service—Wholly absent from township—Village council without power to declare office vacant..... 285

TRAFFIC CONTROL DEVICE—LIGHTS —

Page

Highway construction fund—Traffic lights—Traffic control device
Such part of proceeds of taxes levied by Section 5541 G. C.
where distributed to municipal corporations, Section 5541-8
G. C., may not be expended for purchase and installation of
street name signs..... 210

TRAFFIC LAW —

Arrest—Peace officer—At time arrest made for violation of motor
vehicle or traffic laws, misdemeanor, not on duty for exclusive
or main purpose of enforcing such laws—Motor vehicle at
time of making arrest not marked, Section 12616-1 G. C.
Officer not wearing distinctive uniform—Section 12616-3 G. C.
—Such officer may testify in prosecution of person arrested.... 257

TRAFFIC SIGNS —

1. Municipality—Proceeds of funds distributed under provisions
of sections 6309-2, 5537, 5541-8 G. C. may be used for mainte-
nance of storm sewers in connection with street improvement
or which are used for street drainage—Salaries of employes
engaged exclusively in such maintenance included.
2. Such funds may not be expended for construction or mainte-
nance of storm sewers which serve no purpose in connection
with street drainage.
3. Municipalities may use such funds to install traffic signs—
Benefit and protection of traveling public—May be inside or
outside of traveled portion of streets..... 369

TRANSFER —

1. Tax—Proceeds levied upon “gross receipts” and “gross earn-
ings”—Public utilities—May be used only for purposes of
“poor relief” when distributed to counties—May not be trans-
ferred to other funds—Amended H. B. 741, Section 1, 117
O. L. 753 as amended by Am. S. B. 462, 117 O. L. 868—H. B.
172, 119 O. L. 59—H. B. 196, 95 General Assembly.
2. Moneys distributed to counties from “county poor relief excise
fund” in state treasury—May be used only for poor relief
and county welfare purposes—When not presently needed for
such purposes may not be transferred to general fund—Article
XII, Section 5, Ohio Constitution—Sections 5625-13, 5625-13a
G. C..... 250

TRANSPORTATION —

Bus transportation—How near a bus transporting pupils may pass
residence or private driveway of pupil—Local board of edu-
cation, or county board when concerned, has discretionary
power for such determination—When transportation provided,
board in making decision must employ a rule of reason com-
mensurate with circumstances—Section 4855 G. C..... 745

TRANSPORTATION — Concluded	Page
Contract—Specifications for public contract provided price shall be increased or decreased should there be corresponding increase or decrease after contract had been let, in event freight rates altered—Subsequently internal revenue code Section 3475 was enacted—Transportation company required to collect from customer, tax of three per cent of cost of transportation—Such additional tax not increase or decrease in public freight rates of company—Does not authorize increase or decrease in compensation payable under terms of contract.....	191

TREASURER, COUNTY—SEE COUNTY —

TREASURER, STATE—SEE STATE —

TRUSTEES—LAW LIBRARY —

1. Library, Law, Association, County—Section 3056 G. C.—Provision for apportionment by county auditor of amount of fines and forfeited monies to be paid to County Law Library Association—Appointment to several municipal police or mayor's courts—Limitation, \$7,500.00—No specific limitation as to amount apportioned to any one of such courts—Limitation, \$3,000.00 refers to maximum amount any one court shall be required to pay in any one calendar year.
2. Trustees of Law Library Association—Required to make annual refund to treasurers of political subdivisions from which balance received—Not less than 90% of any unencumbered balance remaining from preceding year—County auditor shall certify amount of balance to trustees of association—Section 3058 G. C.
3. Apportionment of refund based on amount actually paid in cash by each political subdivision not upon apportionment made by county auditor.
4. Computation of refund—Receipts and expenditures—Disposition of unpaid balance.
5. Trustees of Law Library Association—Right to enforce payment due from subdivision to County Law Library Association—No other officer has any such right or duty—Section 3056 G. C..... 658

TRUSTEES, TOWNSHIP—SEE TOWNSHIP TRUSTEES —

TUBERCULOSIS HOSPITAL, COUNTY —

Board of education of city school district—Without authority to establish at hospital a special school for youth of school age, inmates of such hospital..... 385

ULTRA VIRES —

Page

1. Banking Act—Purpose clause, articles of incorporation of corporation—Purposes limited to lending of money on mortgaged security and corporation attempts to enter in business of accepting deposits of money from public generally and issues investment certificates, debentures or notes, evidence of such deposits as a business, such act of corporation is ultra vires.
2. Corporation—Organized under General Corporation Act—May not enter business of accepting moneys from stockholders and the public and issue certificates or other evidences of indebtedness payable on demand or at time specified in certificate without compliance with Banking Act—Section 710-1 et seq., G. C..... 615

UNIFORM —

Arrest—Peace officer—At time arrest made for violation of motor vehicle or traffic laws, misdemeanor, not on duty for exclusive or main purpose of enforcing such laws—Motor vehicle at time of making arrest not marked, Section 12616-1 G. C.—Officer not wearing distinctive uniform—Section 12616-3 G. C.—Such officer may testify in prosecution of person arrested. 257

UNIFORM BOND ACT —

1. Bond issue—To construct and equip vocational school building—Approved by electors of school district.
2. Notes—Short time—May only be issued in anticipation of issuance of bonds—If issued and sold, Uniform Bond Act contemplates bonds shall be issued and sold and notes paid from proceeds of bond sale and any money remaining from sale of notes—Section 2293-1 et seq., G. C.
3. Sale of notes issued by board of education, Uniform Bond Act—Governed by Sections 2293-27, 2293-28, 2293-29, 2293-29b, 2295-14 G. C..... 462

Tax levied by county commissioners—Section 6927 G. C.—Last five years fifteen mill limitation was in effect—Purpose to pay township's portion of cost of permanent road improvement—Constructed by commissioners under Section 6907 et seq., G. C.—Anticipation of collection—County bonds issued under Section 6929 G. C. and Uniform Bond Law—Such tax may not be considered as a levy for township current expenses or debt charges to compute minimum two-thirds average levý to which township may be entitled—Section 5625-23, paragraph d, G. C..... 124

UNIVERSITY, OHIO STATE —

Fees—Board of education—No authority to pay from public funds either \$10.00 incidental fee or \$5.00 laboratory fee charged by Ohio State University—Services or expenses—“Field laboratory workshop” set up by department of education of University. 497

UNITED STATES ARMED FORCES —

Page

1. Absent war voter ballots—Amended Senate Bill 284, 95 General Assembly—Application—May lawfully be delivered to clerk of board of elections of county where voter has voting residence—Person other than applicant to vote may apply for such ballot—Pursuant to either paragraph a, section 1 of act or by a relative, authority paragraph b, section 1 of act.
 2. Application form prescribed in paragraph b, section 1 of act —Is for use of relatives of persons entitled to cast absent war voter ballots—Obtained from clerk, board of elections by any person authorized by relative specified in said act..... 348
 1. Armed Forces, United States—Member board of elections— Entitled to receive compensation for that office while in service.
 2. Deputy appointed by county officer cannot receive compensa- tion while absent from duties by reason of such service..... 294
- Armed or auxiliary services United States—World War II—
Teacher—Returned honorably discharged—Desired to resume teaching position—Board of education—Good and just cause to terminate contract of teacher employed to teach during absence of soldier who would have performed duties had he not been absent in war service—Sections 4842-10, 4842-12 G. C..... 456
1. Prosecuting attorney—Person elected to office while serving in armed forces of United States—In foreign country—May take oath of office while stationed in such foreign country.
 2. Oath of office—May be administered by any commissioned officer of armed forces of United States—Section 14862 G. C.
 3. Person heretofore elected prosecuting attorney who served and was subsequently reelected may file bond and oath of office indorsed thereon, prior to first Monday of January next follow- ing such election..... 622
1. Relief Commission, County Soldiers'—Established to render financial aid under certain circumstances to indigent or needy ex-servicemen and women or their dependents—Cannot be construed to include assisting such persons in matters per- taining to return to civilian status or aid in enforcement of rights growing out of military service.
 2. Not authorized to employ persons and pay salary out of Sol- diers' Relief Fund—County commissioners—Cannot appro-

	<i>Page</i>
UNITED STATES ARMED FORCES — Concluded	
prie funds to employ such persons to aid returning veterans	
Exception, financial help to those entitled to assistance.....	475
Village council—Co-extensive with township:	
1. Not required to establish office of justice of peace or office of constable or to regulate disposition of fees, compensation, clerks or other officers and employes—Section 3512 G. C.	
2. Justice of peace and constable—Duly elected and qualified in municipality—Co-extensive with township—Duly constituted officers—Such status not changed by failure of council of municipality to enact ordinance providing officers, regulation of fees, compensation, clerks and other officers and employes.	
3. Where duly elected and qualified constable in such township in active military service—Wholly absent from township—Village council without power to declare office vacant.....	285
UNITED STATES ARMED SERVICES —	
State employe left state employment to enter such services—Upon return to position held immediately prior to entry into armed services, such employe entitled to temporary salary increase for years 1943, 1944—House Bill 227, 95 General Assembly—Increase computed on salary received at time employe left state employ to enter armed services.	397
UNITED STATES ARMY —	
1. Civilian employes—Operation of motor vehicles owned by United States government—Highways of state on official business—To operate such vehicles, not required to obtain motor vehicle driver's license under Ohio "driver's license law"—Section 6296-1 et seq., G. C.	
2. When such motor vehicles not owned by United States—Operated by civilian employes of army—Used on official business in course of employment—Driver's license required.....	524
County engineer—Declaration of candidacy for office—Accompanying petition presented by or on behalf of person in army of United States—May not legally be rejected for filing merely because order, Secretary of War, prohibits person in Army United States from becoming candidate for public office.....	41
Soldier—Dismissed from military service by discharge certificate—United States Army regulations—"Blue discharge"—Such soldier within purview of Section 2930 et seq., G. C.—If otherwise eligible, entitled to relief at hands of Soldiers' Relief Commission.	684

UNITED STATES GOVERNMENT —

Page

Contract—Specifications for public contract provided price shall be increased or decreased should there be corresponding increase or decrease after contract had been let, in event freight rates altered—Subsequently internal revenue code Section 3475 was enacted—Transportation company required to collect from customer, tax of three per cent of cost of transportation—Such additional tax not increase or decrease in public freight rates of company—Does not authorize increase or decrease in compensation payable under terms of contract..... 191

UNITED STATES MILITARY FORCES —

Soldier, sailor or marine—Military forces of United States—Service—Received either an honorable discharge or “certificate of service” to show completion of required period of active service or that he is honorably relieved from active Federal service and is transferred to enlisted Reserve Corps, eligible for assistance providing for soldiers’ relief—Section 2930 et seq., G. C.—Opinion 2422, Opinions Attorney General, 1940, Volume 1, page 595, modified..... 306

UNITED STATES —

Relief—Resident on land in state of Ohio, owned by United States Acquired through Lanham Act—Title 42, Sections 1541 and 1552, USC—Not ineligible to relief pursuant to Section 3391 et seq., G. C..... 740

Reward—Legally appointed and qualified deputy sheriff—May accept—For apprehending, securing and delivering deserter or escaped military prisoner to proper United States authorities—Reward must be paid into treasury of county of such deputy sheriff. 442

SEE ALSO—FEDERAL GOVERNMENT —

UNPLATTED LAND —

Land—Parcel unplatted land within municipal corporation—Bounded in part by boundary line of such corporation—Not subject to provisions of Section 5908 G. C. and cognate sections—Township trustees—No jurisdiction to enforce building or maintenance of partition fence between such land and adjacent land outside of municipal corporation..... 49

UTILITIES COMMISSION FUND—PUBLIC —

1. Assessments—Railroad and public utilities—Fund arising pursuant to Section 606 G. C., prior to its amendment, Amended Substitute Senate Bill 174, 95 General Assembly, not affected by said amendment—Continues as “public utilities commission fund.”

UTILITIES COMMISSION FUND — PUBLIC — Concluded	Page
2. Status—Balance in original fund, 1942—Credit to be applied.	
3. Credit under Section 606 G. C.—Applied to reduce assessments against railroads and public utilities in any year—Determination—Amount remaining unexpended and unencumbered in public utilities commission fund at close of next preceding year.	
4. Biennial appropriation made by legislature—No bearing on determination of credit to be applied by auditor of state to levy assessments under Section 606 G. C.	
5. Assessments under Section 606 G. C., August 1 each year, considered as providing funds for year then current for maintaining and administering public utilities commission.	
6. Assessment certified to treasurer of state for collection, if not collected within thirty days shall be certified back to auditor of state—Section 20 G. C.—Auditor required, Section 268 G. C. to certify such claims to attorney general.....	444

UTILITY 444

1. Tax—Proceeds levied upon “gross receipts” and “gross earnings”—Public utilities—May be used only for purposes of “poor relief” when distributed to counties—May not be transferred to other funds—Amended H. B. 741, Section 1, 117 O. L. 753 as amended by Am. S. B. 462, 117 O. L. 868—H. B. 172, 119 O. L. 59—H. B. 196, 95 General Assembly.
2. Moneys distributed to counties from “county poor relief excise fund” in state treasury—May be used only for poor relief and county welfare purposes—When not presently needed for such purposes may not be transferred to general fund—Article XII, section 5, Ohio Constitution—Sections 5625-13, 5625-13a G. C. 250

Tax, excise—Where municipal ordinance imposes such tax on all consumers—Commodities or services such as natural gas, electrical energy, local telephone service and water consumed or used in municipality—Board of education purchasing and using such commodities or service within municipality liable for payment of tax—In absence of any exemption provision in ordinance..... 425

VACANCY —

1. County commissioner not a candidate for re-election—Deceased after July 20, 1944—Successor for remainder of term shall be elected at November election—Section 2397 G. C.

VACANCY — Concluded

Page

2. No provision of law to authorize nomination of person for election to office of county commissioner to serve unexpired term of commissioner who deceased after July 20, 1944.
3. Board of elections—Duty to provide ballot to voters to write in name of choice for election to office of county commissioners
Vacancy—Unexpired term of deceased county commissioner
—Board not authorized to place any names of persons to be voted for upon ballot..... 537
- Election, primary—Held May 9, 1944—Where person nominated as candidate for election to county office, November 7, 1944, general election, dies after ballots printed, mandatory duty of board of elections to cause strips of paper bearing name of person certified to fill vacancy, to be printed and pasted on ballots to cover name of deceased candidate—County central committee of political party which made nomination shall certify to county board of elections name of person selected to fill vacancy—Person certified must furnish written acceptance of nomination..... 504
- Petition, nominating—Under present statutes—Such petition of independent candidate not invalid by reason of fact it does not contain names and addresses of five persons to constitute committee to fill vacancies in case of death or withdrawal of candidate as required under former section 5000 G. C..... 419
1. Township clerk—Township has annual budget in excess of \$5,000.00—Entitled to salary stipulated by section 3308 G. C. for service during portion of year served—Basis \$350.00 per year—Additional compensation—2% excess of expenditures of township during period of incumbency over sum \$5,000.00 provided total compensation shall not exceed \$600.00.
2. Vacancy—Township clerk—Township has annual budget in excess of \$5,000.00—Successor to clerk may receive in addition to stipulated salary \$350.00 per annum, 2% total township expenditures during incumbency in excess of \$5,000.00—Proviso, total compensation shall not exceed \$600.00 in any one calendar year..... 17

VACANT — OFFICE —

Village council—Co-extensive with township:

1. Not required to establish office of justice of peace or office of constable or to regulate disposition of fees, compensation, clerks or other officers and employes—Section 3512 G. C.
2. Justice of peace and constable—Duly elected and qualified in municipality—Co-extensive with township—Duly constituted officers—Such status not changed by failure of council of

VACANT — OFFICE — Concluded	<i>Page</i>
municipality to enact ordinance providing officers, regulation of fees, compensation, clerks and other officers and employes.	
3. Where duly elected and qualified constable in such township in active military service—Wholly absent from township—Village council without power to declare office vacant.....	285

VACATED LAND —	
Lands properly dedicated in village allotment as part of state highway—Plat of allotment, including all streets and alleys, thereafter vacated by court order—Such action will not result in vacation of highway or any part thereof—Section 3595 G. C.	564

VACATION —	
Lawful salary ordinance—If city employe earned right to vacation with pay but died before receiving benefit, payment of vacation allowance may not be made to employe's estate or beneficiary subsequent to his death.....	575

VEHICLE — SEE — MOTOR VEHICLE —

VETERAN —	
1. Relief Commission, County Soldiers'—Established to render financial aid under certain circumstances to indigent or needy ex-service men and women or their dependents—Cannot be construed to include assisting such persons in matters pertaining to return to civilian status or aid in enforcement of rights growing out of military service.	
2. Not authorized to employ persons and pay salary out of Soldiers' Relief Fund—County commissioners—Cannot appropriate funds to employ such persons to aid returning veterans—Exception, financial help to those entitled to assistance.....	475

VILLAGE ALLOTMENT —	
Lands properly dedicated in village allotment as part of state highway—Plat of allotment, including all streets and alleys, thereafter vacated by court order—Such action will not result in vacation of highway or any part thereof—Section 3595 G. C.	564

VILLAGE —	
Cemetery—Village owning cemetery not connected with township or other cemetery association—May levy tax on property of such village for cemetery purposes—Where proposal submitted to vote of electors—Must be at November general election—Section 5625-17 G. C.—Special or primary election—Any time in year 1944—Amended Senate Bill 69, 95 General Assembly.	117

VILLAGE — Continued

Page

1. Contract—Made by village with several adjoining townships to furnish fire protection—Section 3298-60 G. C.—Member of village fire department if injured, or his beneficiaries if he is killed, in course of employment, has right to benefits and allowances provided by Workmen's Compensation law—In addition thereto rights and benefits of firemen's indemnity fund—Section 4647-1 et seq., G. C.
2. Contract may lawfully provide that adjoining township where fire protection given shall reimburse village in proportions as agreed upon—Damage to any village fire equipment incurred in performance of service outside limits of village..... 11

Council—Co-extensive with township:

1. Not required to establish office of justice of peace or office of constable or to regulate disposition of fees, compensation, clerks or other officers and employes—Section 3512 G. C.
 2. Justice of peace and constable—Duly elected and qualified in municipality—Co-extensive with township—Duly constituted officers—Such status not changed by failure of council of municipality to enact ordinance providing officers, regulation of fees, compensation, clerks and other officers and employes.
 3. Where duly elected and qualified constable in such township in active military service—Wholly absent from township—Village council without power to declare office vacant..... 285
-
1. Municipal court—Legislative enactment—Judge at time of election or appointment shall reside in city or township where court established—Judge subject to same disabilities and causes for removal as common pleas court judge—Where later, territory of township outside city incorporated into village—Where municipal judge, at time of election and subsequently, resided in township thus incorporated, he does not lose residence and is not thus disqualified or subject to removal.
 2. Conneaut, Ashtabula County—Jurisdiction of municipal court—County-wide power to inquire into felonies—Offices, justice of peace and constable abolished—Effect of subsequent incorporation of township as a village—Sections 1579-1177 and 1579-1231 G. C..... 227
-
1. Municipality—Where council passed ordinance to annex contiguous territory and no electors resided in territory to be annexed, section 3561-1 G. C. as to vote of electors in territory has no application—County commissioners, upon filing municipality's petition for annexation, may proceed to hearing and action on petition—Section 3558 et seq., G. C.

VILLAGE — Concluded

Page

2. Municipality—Filed petition with county commissioners to annex contiguous territory—Resident electors—Filed with township trustees, where territory located, petition to incorporate village which would include such territory—Petition first filed will have precedence—Proceedings under petition last filed will be stayed—Section 3526 et seq., G. C..... 138

1. Township park—Established by vote of electors of township, including those who resided in municipality lying within township—Subsequent incorporation into village of remaining portion of such township will have no effect on board of park commissioners appointed to establish and manage such park—Board has power to levy taxes on all property in such township—Sections 3423, 3415 et seq., G. C.

2. All area of township incorporated into two municipalities—Does not affect existence or official organization of township—Taxes levied or to be levied for township purposes will be collected and paid into township treasury as provided by law.

3. Village—Incorporated—First election of officers held—Village council may proceed to fix compensation of officers—Within limitation of section 4219 G. C.—May fix compensation, members of council—Action will not violate prohibition of section 4219 G. C. against increase of salary of officer during his term.

4. Discussion, right of municipal council to hold meetings outside of corporate boundaries..... 406

VOLUNTARY CONTRIBUTION —

- Campaign fund—Employes in classified civil service—May voluntarily contribute either to political organizations or a campaign fund of candidate running for political office without violating any provisions of civil service laws—Sections 486-1 to 486-31 G. C..... 649

VOTE — VOTING RESIDENCE —

1. Absent war voter ballots—Amended Senate Bill 284, 95 General Assembly—Application—May lawfully be delivered to clerk of board of elections of county where voter has voting residence—Person other than applicant to vote may apply for such ballot—Pursuant to either paragraphs a, section 1 of act or by a relative, authority paragraph b, section 1 of act.

2. Application form prescribed in paragraph b, section 1 of act—Is for use of relatives of persons entitled to cast absent war voter ballots—Obtained from clerk, board of elections by any person authorized by relative specified in said act..... 348

VOTE —

Page

Cemetery—Village owning cemetery not connected with township or other cemetery association—May levy tax on property of such village for cemetery purposes—Where proposal submitted to vote of electors—Must be at November general election—Section 5625-17 G. C.—Special or primary election—Any time in year 1944—Amended Senate Bill 69, 95 General Asembly. 117

1. County commissioner not a candidate for re-election—Deceased after July 20, 1944—Successor for remainder of term shall be elected at November election—Section 2397 G. C.
2. No provision of law to authorize nomination of person for election to office of county commissioner to serve unexpired term of commissioner who deceased after July 20, 1944.
3. Board of elections—Duty to provide ballots to voters to write in name of choice for election to office of county commissioner—Vacancy—Unexpired term of deceased county commissioner Board not authorized to place any names of persons to be voted for upon ballot..... 537

VOTE — RECOUNT —

Recount of votes—Section 4785-162 et seq., G. C.—Petitioner entitled to refund of deposit made for each precinct where error established sufficient to change results by at least two per cent of total vote cast for office—True whether or not change in relative position of candidates for office effected..... 401

VOTE —

Residence on federal-owned territory—Under the law, standing alone, does not constitute grounds to deny the right to vote—Persons residing on such territory entitled to vote, if otherwise qualified—Territory acquired under authority of “Urgent Deficiency Appropriation Act, 1941” Public Law Numbered 9-77th Congress, the “Additional Urgent Deficiency Appropriation Act, 1941,” Public Law Numbered 73-77th Congress and Public Law Numbered 849-76th Congress, as amended, popularly known as “Lanham Act.”..... 594

1. Township park—Established by vote of electors of township, including those who resided in municipality lying within township—Subsequent incorporation into village of remaining portion of such township will have no effect on board of park commissioners appointed to establish and manage such park—Board has power to levy taxes on all property in such township—Sections 3423, 3415 et seq., G. C.
2. All area of township incorporated into two municipalities—Does not affect existence on official organization of township—Taxes levied or to be levied for township purposes will be collected and paid into township treasury as provided by law.

VOTE — Concluded

- | | |
|---|-------------|
| | <i>Page</i> |
| 3. Village—Incorporated—First election of officers held—Village council may proceed to fix compensation of officers—Within limitation of section 4219 G. C.—May fix compensation, members of council—Action will not violate prohibition of section 4219 G. C. against increase of salary of officer during his term. | |
| 4. Discussion, right of municipal council to hold meetings outside of corporate boundaries..... | 406 |

WAR VOTER —

- | | |
|--|-----|
| 1. Absent war voter ballots—Amended Senate Bill 284, 95 General Assembly—Application—May lawfully be delivered to clerk of board of elections of county where voter has voting residence—Person other than applicant to vote may apply for such ballot—Pursuant to either paragraph a, section 1 of act or by a relative, authority paragraph b, section 1 of act. | |
| 2. Application form prescribed in paragraph b, section 1 of act—Is for use of relatives of persons entitled to cast absent war voter ballots—Obtained from clerk, board of elections by any person authorized by relative specified in said act..... | 348 |

WARD OF COUNTY —

- | | |
|--|-----|
| Damage done to detention room in city building by juvenile delinquent—Ward of county juvenile court—Detained by city police department—County not responsible for such damage..... | 542 |
|--|-----|

WATER —

- | | |
|--|-----|
| Tax, excise—Where municipal ordinance imposes such tax on all consumers—Commodities or services such as natural gas, electrical energy, local telephone service and water consumed or used in municipality—Board of education purchasing and using such commodities or service within municipality liable for payment of tax—In absence of any exemption provision in ordinance..... | 425 |
|--|-----|

WATERWORKS —

- | | |
|---|-----|
| 1. Municipality—May not by ordinance or resolution of council require its water revenue fund to be charged annual sum of money, cost of general overhead service of general officers, i. e., law department, finance department, etc., or probable cost of rental of office space, heat, light, etc.—Section 3959 G. C. | |
| 2. Municipality may pay out of waterworks' revenues into municipal treasury reasonable value of office space, heat and light, furnished to department by city—Part of necessary expense to conduct and manage waterworks—Sections 280, 3959 G. C. | 151 |

WELFARE PROBLEMS —

Page

- Juvenile court or juvenile department of probate court—Board of county commissioners—Duty to appropriate sufficient moneys for payment of administrative expenses—May include reasonable expenses of judge and probation officers in attendance at conferences where juvenile and welfare problems are discussed—Necessity for such attendance must be determined—Section 1639-57 G. C..... 373

WHOLESALE DEALER—

1. Cigarettes—Ohio company—Manufactures and sells packaged cigarettes to buyers other than retail dealers—Not required to be licensed as “wholesale dealer” as term defined in section 5894-5 G. C.
2. No provision in law to require company manufacturing packaged cigarettes to pay so-called manufacturer’s tax or license to engage in that particular type of business..... 185

WILD GAME —

- Foxes—Neither county commissioners nor township trustees have any legal authority to appropriate money to pay bounties for killing of foxes—Regardless of damage inflicted on wild game or domestic animals and poultry..... 715

WITHDRAWAL — CANDIDATE —

- Petition, nominating—Under present statutes—Such petition of independent candidate not invalid by reason of fact it does not contain names and addresses of five persons to constitute committee to fill vacancies in case of death or withdrawal of candidate as required under former section 5000 G. C..... 419

WORDS AND PHRASES —

- Alteration—Repair—Construction—Public railroad crossings..... 704
- “Blue discharge”—Soldier dismissed from military service..... 684
- Child under two years of age—Adoption—Person—Human being. 108
- Compensation—Any—Every—Any trustee—Section 3294 G. C..... 17
- Leased property—Tax—Credits, leaseholds, leasehold improvements, prepaid expenses, prepaid items..... 4
- Sales tax—Retail sale—Consumer—Individual—Person..... 724
- Tax levied by county commissioners—Township—Current expenses—Debt charges..... 124

WORKMEN'S COMPENSATION LAW —

Page

- 1. Contract—Made by village with several adjoining townships to furnish fire protection—Section 3298-60 G. C.—Member of village fire department if injured, or his beneficiaries if he is killed, in course of employment, has right to benefits and allowances provided by Workmen's Compensation Law—In addition thereto rights and benefits of firemen's indemnity fund—Section 4647-1 et seq., G. C.
- 2. Contract may lawfully provide that adjoining townships where fire protection given shall reimburse village in proportions as agreed upon—Damage to any village fire equipment incurred in performance of service outside limits of village..... 11

YEAR, FISCAL —

- 1. Budget law—Section 5625-1 et seq., G. C.—School districts and other political subdivisions shall keep within respective incomes during ensuing fiscal year—No taxing authority shall incur indebtedness in excess of estimated revenue—Budget commission—Official certificates—Estimated resources.
- 2. Tax bonds, delinquent—May not be issued by taxing authority of subdivision to fund deficit created prior fiscal year in violation of limitation and restrictions on indebtedness—Section 2293-43 G. C..... 25

ZONING ORDINANCE —

Established area called dwelling-house district—Single-family dwellings—Family—“Any number of individuals living together as single housekeeping unit and doing their cooking on the premises”—Accessory use—“Dwelling or apartment occupied as private residence”—“One or more rooms may be rented or table-board furnished”—Juvenile court—Not a violation of section 1639-22 G. C. to place four or fewer children for care in private home, single residence..... 377

CITATIONS:

Page

SECTIONS GENERAL CODE:

9	294
10-1 et seq.....	285
20	444
154-14	280
154-20	575
154-40, paragraph 9.....	625
154-66	177
268	444
280	151
486-1 to 486-31.....	649
486-8	363
486-8	675
486-8	736
486-13	675
486-14	675
486-16a	397
486-23	649
486-26	649
486-47	530
486-57	530
486-60	530
486-65	530
606	444
669 et seq.....	467
669-4	698
669-13	467
710-1 to 710-189.....	322
710-1 to 710-189.....	615
710-2	389
710-2	615
710-3	322
710-91	269
710-156	389
710-159	389
898-19	57
1096	467
1189	564
1189-2	511
1198	511
1199	511
1202-1	564
1236-1	177
1261-30	583
1261-42	583
1352-1	108
1352-6	377
1352-12	108
1352-13	108
1356	262
1357	262

CITATIONS — Continued

Page

SECTIONS GENERAL CODE — Continued

1359-31 et seq.....	546
1359-32	546
1359-35	546
1396	715
1464-3	165
1465-61	11
1465-101	332
1467	580
1579-1177	227
1579-1178	227
1579-1183	227
1579-1183	406
1579-1231	227
1579-1231	406
1639-1	146
1639-1	202
1639-1 to 1639-61.....	244
1639-22	377
1639-29	202
1639-32	202
1639-35	146
1639-45	355
1639-48	355
1639-49	355
1639-57	373
1643	146
1683-12 to 1683-31.....	244
1832	552
1835	552
1838	552
2293-1	124
2293-1 et seq.....	462
2293-25	462
2293-26	462
2293-27	462
2293-28	462
2293-29	462
2293-29b	462
2293-43	25
2295-14	462
2396	537
2397	537
2400	276
2412-1	694
2419 et seq.....	45
2419-1	480
2445	480
2447	653
2567	471
2576	1

CITATIONS — Continued

Page

SECTIONS GENERAL CODE — Continued

2778	514
2911	622
2911	708
2930	475
2930 et seq.....	306
2930 et seq.....	684
2933-1	475
2934	475
2934	306
2934	684
2936	475
2949	684
2977	442
2978	433
2983	433
2988	294
2989-1	262
2989-1	373
3004	694
3004	708
3056	658
3058	658
3059	570
3061	570
3061-1	570
3093	146
3137	280
3294	17
3298-1 et seq.....	326
3298-54	53
3298-54	105
3298-60	11
3298-60	53
3298-60	552
3298-61	105
3298-61	105
3298-62	236
3308	17
3316-1	17
3318	17
3327	580
3329	580
3331	285
3332	285
3391 et seq.....	740
3391 to 3391-12.....	608
3391-2	480
3391-2	608
3391-2, sub-paragraph 9.....	250
3415 et seq.....	406

CITATIONS — Continued

Page

SECTIONS GENERAL CODE — Continued

3423	406
3455-1	202
3476	480
3476	608
3477	608
3482	608
3483	608
3484	608
3484-1	608
3484-2	608
3512	285
3512	406
3526 et seq.....	138
3536	406
3558 et seq.....	138
3561-1	138
3595	564
3622	117
3677	406
3678	406
3714-1	552
3959	151
4128	355
4207	294
4213	406
4219	406
4389	675
4390	667
4414	583
4550	406
4600 et seq.....	675
4609	675
4612-6	675
4616 et seq.....	219
4625	219
4628-1	219
4647-1 et seq.....	11
4725-30	594
4749	497
4785-13	401
4785-30	41
4785-30	594
4785-31	594
4785-91	419
4785-96	504
4785-175	180
4785-175	321
4785-175	592
4785-162 et seq.....	401
4831	300

CITATIONS — Continued

Page

SECTIONS GENERAL CODE — Continued

4831 et seq.....	75
4831-3	75
4831-3	300
4831-8	75
4831-13	75
4831-13	300
4834	425
4834-10	497
4836	497
4836-6	385
4836-7	385
4839-6	195
4842-7	717
4842-8	363
4842-10	456
4842-12	456
4842-13	456
4846	75
4848 to 4848-10.....	129
4848-3	129
4848-4	129
4849	544
4849-1	544
4849-6	544
4855	745
4855-1	745
4857-1	363
5000	419
5327	4
5385	185
5406	269
5407	269
5411-2	269
5417	165
5480	165
5481	165
5485	165
5491	250
5517	165
5537	121
5537	369
5537	511
5541	210
5541-8	121
5541-8	210
5541-8	369
5541-8	511
5546-1 et seq.....	724
5546-1	195
5546-2	195

CITATIONS — Continued

Page

SECTIONS GENERAL CODE — Continued

5546-25 et seq.....	724
5580	276
5624-10	165
5625-1	124
5625-1 et seq.....	25
5625-1 et seq.....	570
5625-3	117
5625-12	117
5625-13	250
5625-13a	250
5625-15	117
5625-17	117
5625-18	117
5625-23	124
5625-26	25
5625-27	25
5625-38	25
5704-3	471
5718-1	342
5718-1b	215
5744	342
5750 et seq.....	342
5751	342
5757	471
5762-1	493
5771	471
5894-1	185
5894-2	185
5894-2a	185
5894-4	185
5894-5	185
5908	49
5910	49
6064-8	436
6251	215
6251-1	215
6296-1 et seq.....	524
6296-4	524
6296-5	524
6296-7	633
6296-7, paragraph f.....	633
6296-15	633
6298-3	633
6298-6	633
6302-1	721
6302-3	721
6302-4	721
6302-5	721
6309-2	121
6309-2	369

CITATIONS — Continued

Page

SECTIONS GENERAL CODE — Continued

6309-2	511
6337 to 6346.....	61
6338	61
6339	61
6339-3	61
6339-4	61
6340	61
6344-1	61
6346-5a	61
6373-25 to 6373-51.....	389
6828-2	603
6828-24a	603
6907 et seq.....	124
6926	124
6927	124
6929	124
6956	704
7200	45
7690-1 et seq.....	717
7707	274
7731	745
7805-1	363
7896-64	31
7896-64 to 7896-129.....	31
7896-103	31
8025	108
8546	514
8562	514
8563	514
8572	514
8623-79	238
8623-132	238
8624-62	61
8843	704
8846	704
8868	704
9462 et seq.....	329
9465	329
9470	329
9510	332
9511	332
9573-1	280
9607-2	332
9880 et seq.....	238
9885	689
9887	588
9887	653
9894	588
9898	689
9900	689

CITATIONS — Continued

Page

SECTIONS GENERAL CODE — Continued

9900-1	689
9900-1	653
9912	580
10186-1 to 10186-30.....	615
10501-43	433
10512-11, paragraph i.....	108
10512-14	108
11419-4	568
11419-38	568
11419-41	568
12616	257
12616-1	257
12616-2	257
12616-3	257
12911	36
12993	314
12993-3	314
12996	314
13007-3	314
13432-1	542
13452-1 to 13452-11.....	1
13457-1	355
13770	594
13770	740
13771	594
13771	740
13772	594
13772	740
13965	489
14862	622

CITATIONS — Continued

Page

General Assembly—House Bills—Senate Bills
 Constitution—Ohio
 Ohio Laws
 United States

GENERAL ASSEMBLY —
 HOUSE BILLS —

House Bill 196 95th General Assembly.....	250
217	75
227	397
227	736

SENATE BILLS—

Senate Bill Amended Substitute 462 92nd General Assembly	250
Amended 27 95th	625
Senate Bill 53	633
Amended 69	117
Amended Substitute 126	314
Amended Substitute 174	444
Amended 284	348
Amended 284, sections 5, 6, 7	537
Amended 284	419

OHIO CONSTITUTION —

Article . II Section 20	717
II Section 29	57
IV *Section 1	227
IV Section 1	244
VI Sections 2, 3	75
XII Section 5	121
XII Section 5	210
XII Section 5	250
XII Section 11	124
XV Section 4	41
XV Section 10	649
XVII Section 2	537
XVIII Section 4	151

CITATIONS — Concluded

Page

OHIO LAWS —

117 Ohio Laws 753.....	250
117 868.....	250
118 729.....	219
119 59.....	250

UNITED STATES —

U. S. CONSTITUTION —

Article I Section 8 Clause 17.....	594
Article VI	41

Act 271 Title VI, Section 802, 74th Congress.....	736
---	-----

U. S. C. Title 10 Section 1431, 1578.....	442
40 255	594
42 1521 to 1552.....	740
42 1521, 1522, 1547, 1552.....	594

INTERNAL REVENUE CODE, Section 3475.....	191
--	-----