

In this connection it is to be observed that the tax was payable under the old law at the death of the testatrix, regardless of the postponement of the sale, it being incumbent upon the interested parties to have an appraisal made immediately or within one year and to settle the tax. The postponement of the sale does not change the obligation to pay the tax. Consequently, the nephew and niece are severally liable, in addition to the principal sum stated, for the eight per cent. interest—penalty provided by section 5335 G. C. as in force in 1915.

Respectfully,
JOHN G. PRICE,
Attorney-General.

1028.

COUNTY HOSPITAL—BOARD OF TRUSTEES, HOW FIRST AND SUBSEQUENTLY APPOINTED—WHO COMPRISES SUCH BOARD—NO COMPENSATION.

Under the amendments to the county hospital law (108 O. L., Part I, 225), the first board of trustees of the hospital is to be appointed by the governor within ten days after receipt by him of the certification of the canvassing board as to the result of the election. This board of trustees serves until the hospital is completed, when its successors are to be appointed by the county commissioners.

Such board is to consist of four members, two of whom are to be of the dominant political party in the county and two of whom must belong to the party receiving the next highest number of votes in the county for governor at the next preceding election.

Such members are to serve without compensation.

COLUMBUS, OHIO, February 26, 1920.

HON. J. ARTER WEAVER, *Probate Judge, Bryan, Ohio.*

DEAR SIR:—I have your letter of February 7th submitting certain questions relative to the law providing for the establishment of a county hospital. Your questions are as follows:

“1. Suppose the election on the question of establishing such a hospital is held and carries in April, 1920, has the present board of county commissioners power to appoint six persons as members of this board of trustees to serve until the election and qualification of six persons elected according to section 3131 in November, 1920? Or will purchasing of the site and erection of buildings have to be deferred until after regular election of trustees in November, 1920?

2. Are these members of the board of trustees to be non-partisan? Or three of opposite political faith? Or three of whom shall be women and three of whom shall be men?

3. Do the members of this board draw any compensation?”

Full answer to your questions is found in the amendments to the law relative to county hospitals, appearing in 108 O. L., Part I, p. 255. The quotations which you have made are from the General Code as it existed prior to these amendments.

In respect to your first question section 3131 G. C. now provides that:

“If a majority of the electors * * * are in favor of the issuance

of bonds, the deputy state supervisor of elections * * * shall certify the result of such election to the governor * * *; whereupon the governor shall, within ten days after the receipt of such certification, appoint a board of county hospital trustees, composed of four freeholders of such county."

Section 3132 then goes on to provide, as formerly, that the board of trustees shall select and purchase a site, erect the hospital, etc., the county commissioners still being given the duty of issuing the bonds by section 3130 G. C. as amended.

It is apparent therefore that under the amendments of 1919 your first question is to be answered by the statement that the first board of trustees is not to be elected but appointed, and that the purchase of the site and erection of the building need not be deferred unreasonably after the election on the question of issuing the bonds.

Your second question is also answered by section 3131, as follows:

"Such board shall be bipartisan, with two members from each of the two political parties casting the highest number of votes in such county for their respective candidates for governor at the next preceding gubernatorial election."

You will observe that nothing is said in this section about qualifications of trustees with respect to sex.

Your third question is answered by section 3132, which provides in part as that:

"The trustees shall serve without compensation, but shall be allowed their necessary and reasonable expenses incurred in the performance of their duties, the same to be paid out of the funds provided for such hospital."

And I might add that section 3136, as amended, provides that when the first board of trustees (which serves merely during the erection of the building) has completed its work the county commissioners are to appoint a board of four trustees for different terms, not more than two of whom are to be of the same political party. These are the only appointments the commissioners are authorized to make.

No opinion is expressed as to the constitutionality of this last provision.

Respectfully,

JOHN G. PRICE,
Attorney-General.

1029.

APPROVAL, ABSTRACT AND DEED, PREMISES KNOWN AS TRACTS NOS. 1, 2, 3 AND 4, RICHLAND COUNTY, OHIO, EXECUTED BY EMMA B. NAIL, SARAH J. BALLIETT AND MARY E. DAWSON TO STATE OF OHIO.

COLUMBUS, OHIO, February 26, 1920.

Ohio Board of Administration, Columbus, Ohio.

GENTLEMEN:—An examination has been made of two abstracts submitted by you, each of which was certified by J. M. Reed, attorney and abstracter, on December 17, 1919, with reference to the following described premises:

Tract No. 1: Situate in the south half of the southeast quarter of section number ten (10), township number twenty-one (21), range eighteen