

COLUMBUS, OHIO, May 3, 1926.

*Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.*

GENTLEMEN :—I am in receipt of your communication as follows :

“We respectfully request you to furnish this department your written opinion on the following question :

Question 1. Section 7201, General Code, authorizes the board of county commissioners and trustees of townships to purchase machinery and pay one-third in cash and issue notes payable in one and two years from date for the balance of the purchase price. Is this provision affected by section 5660, as amended, 111 Ohio Laws, 375 ; in other words, since the taking effect of this amended section, may the county commissioners and the township trustees make purchases on the installment plan as provided by section 7201, General Code?”

Section 7201 of the General Code authorizes the county commissioners and township clerks to purchase machinery, tools, trucks and other equipment for use in constructing, maintaining and repairing roads and further authorizes that they may be purchased upon the terms of one-third of the purchase price in cash and the remainder in not more than one-third in one year and one-third in two years. This section further in the latter part provides as follows :

“The provisions of section 5660 of the General Code shall apply only to such portion of the purchase price of such machinery, tools, trucks or equipment as is to be paid in cash.”

An examination of the act of which section 5660 as amended is a part, shows that section 7201 was not repealed. The only way in which section 5660 could control over section 7201 under these circumstances would be by a repeal by implication. Repeals by implication are not favored by the courts and apparently conflicting statutes should be made to harmonize if possible.

Section 5660 as amended, does not make any change with reference to the expenditure of money by county commissioners or township trustees. By the amendment this section is broadened so as to include any officer of a political subdivision or of any board or body, but there is no radical change in the method of procedure different from that provided under section 5660 prior to amendment.

It is believed that since no change was made in section 7201 that the latter part of said provision is still in effect and that section 5660 in so far as it is applicable to section 7201 is only applicable to the cash payment.

You are, therefore, advised that county commissioners and township trustees may purchase machinery, tools, trucks and other equipment for use in constructing, maintaining and repairing roads under provision of section 7210 of the General Code.

Respectfully,

C. C. CRABBE,

*Attorney General.*

3325.

APPROVAL, AMENDMENT TO ARTICLES OF INCORPORATION OF “THE FORT MEIGS MUTUAL INSURANCE ASSOCIATION.”

COLUMBUS, OHIO, May 4, 1926.

HON. THAD H. BROWN, *Secretary of State, Columbus, Ohio.*

DEAR SIR :—I am returning to you herewith the amendment to the articles of incorporation of "The Fort Meigs Mutual Insurance Association," with my approval endorsed thereon.

Respectfully,  
C. C. CRABBE,  
*Attorney General.*

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3326.

APPROVAL, CERTIFIED COPIES OF FINAL RESOLUTIONS ON ROAD IMPROVEMENTS IN JEFFERSON, MIAMI AND MEIGS COUNTIES.

COLUMBUS, OHIO, May 4, 1926.

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

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3327.

APPROVAL, BONDS OF ADENA VILLAGE SCHOOL DISTRICT, JEFFERSON COUNTY, \$8,500.00.

COLUMBUS, OHIO, May 3, 1926.

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

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3328.

APPROVAL, BONDS OF MESOPOTAMIA TOWNSHIP SCHOOL DISTRICT, TRUMBULL COUNTY, \$13,000.00.

COLUMBUS, OHIO, May 3, 1926.

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