

1998.

COUNTY BOARD OF EDUCATION—TEACHER'S INSTITUTE SHOULD  
CONTINUE FOR AT LEAST FOUR DAYS.

SYLLABUS:

*In view of the provisions of Sections 7869 and 7874 of the General Code a county board of education cannot legally provide for holding a teachers' institute for a period of two or three days. Such institutes should continue for at least four days.*

COLUMBUS, OHIO, November 25, 1924.

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

Gentlemen:—

This will acknowledge receipt of yours of recent date in which you ask my opinion upon the following:

“Section 7869 G. C., provides that county boards of education shall decide the length of time county institutes may remain in session. In no case for a longer period than five days. Section 7874 G. C. provides that all institutes held under the provisions of this chapter shall continue at least four days.

Question: May a county board of education legally provide for holding a teachers' institute for a period of two or three days?”

The sections of the General Code to which you refer, read as follows:

“Sec. 7869. All teachers and superintendents of the public schools within any county in which a county institute is held while the schools are in session may dismiss their schools for the purpose of attending such institute.

*The county board of education shall decide the length of time county institutes may remain in session, in no case for longer period than five days. At least a day of such session shall be under the immediate direction of the county superintendent who shall arrange the program for such day.*”

“Sec. 7874. *All institutes held under the provisions of this chapter shall continue at least four days.* A report of the institute held in pursuance of the provisions of section seventy-eight hundred and seventy-one and seventy-eight hundred and seventy-two shall be made to the superintendent of public instruction within five days after the adjournment thereof. It must state the number of instructors and lecturers, the total expense of the institute funds, and such other information relating to the institute as the superintendent requires.”

By the provisions of Section 7869 of the General Code the legislature clearly places in the county board of education the power and authority to determine the length of time a county teachers' institute may remain in session and *limits same to not more than five days.* By the provisions of Section 7874 of the General Code the legislature just as clearly provides that all teachers' institutes shall *continue at least four days.* The provision of Section 7874 of the General Code which provides that all teachers' institutes shall continue at least four days has long been effective, being first enacted in 70 O. L. page 195, Section 113, passed May 1st, 1873, and has thus continued over fifty years.

The provision of Section 7869 of the General Code placing in the county board of education the power and authority to determine the length of time a county teachers' institute may remain in session and limiting same to not more than five days first appeared in the School Code in 104 O. L. p. 157, passed February 6th, 1914. While this section fixes a maximum period of five days, it does not specifically change, amend or repeal the minimum of four days fixed by Section 7874 of the General Code and does not in terms or spirit conflict with said section. Furthermore, Section 7874 of the General Code was changed in other respects and re-enacted February 16, 1914, still embodying the same four day minimum, thereby further evidencing the intention of the legislature to continue the four day minimum period for teachers' institutes.

Therefore, it is not believed county boards of education can legally provide for holding a teachers' institute for a period of two or three days. Such institute should continue for at least four days.

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

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1999.

TAXES AND TAXATION—IN COUNTY WHERE A REAPPRAISAL OF PROPERTY IS STILL IN PROGRESS AUDITOR SHOULD BASE TAXES ON THE VALUES FOUND BY SUCH REAPPRAISAL WHEN COMPLETED—THE VALUES USED DURING PREVIOUS YEARS MAY NOT BE USED.

*SYLLABUS:*

*When the county auditor has made a finding that the property of each or any political subdivision within the county is not on the duplicate at its true value in money, and such finding is confirmed by the county commissioners, it is the duty of the county auditor to proceed with and complete the reappraisal of the property in such subdivisions so that the taxes for the current year may be based on the values found by such reappraisal and the values used during the previous year may not be used as a basis of assessment.*

COLUMBUS, OHIO, November 26, 1924.

*The Tax Commission of Ohio, Columbus, Ohio.*

Gentlemen:—

I acknowledge receipt of your recent letter as follows:

“Under the provisions of Section 5548, General Code, the Auditor of Delaware County, early in the year 1924, reported to the Commissioners of that county that he found that the real estate was not assessed at its true value in money. The Commissioners confirmed this finding and ordered a re-valuation. The question now arises as to whether the Auditor may use the same values as were used in the 1923 duplicate for the current year or whether he must use the reappraised values. We respectfully call your at-