

"The replacement fund so accumulated shall not be reduced, disposed of or expended for purposes other than those specified in section 1 hereof. \* \* \*"

The purposes mentioned in section 1 (7587-1) of House Bill 592, are set forth in the following language:

"In case of total or partial destruction of any of the property of said board of education from any cause or in case, because of the unfitness of such property, it becomes necessary at any time to demolish the same in whole or in part, such replacement fund may be used to rebuild, on the original site or elsewhere, or to restore, repair or improve *the property so damaged, demolished or destroyed*, and for said purposes the board of education may sell or use any of the securities or moneys of such replacement fund."

The replacement fund provided for under this new legislation by the last General Assembly is in a sense largely analogous to the building fund, but the establishment of the replacement fund is not mandatory upon every board of education, but may be established by any board of education of its own choice, and the board may thereafter set apart "out of its revenue" such sums as it may determine necessary for such purposes. In the case of school property sold by the board of education, there is no "total or partial destruction" of the property "because of the unfitness of such property", and neither does school property sold come within the language of "the property so damaged, demolished or destroyed."

It would therefore appear that the provisions of House Bill 592, providing for a replacement fund as recently enacted, would not change or modify the provisions of section 7603 that moneys received from the sale of school property should be placed in the contingent fund of the board of education.

Respectfully,

JOHN G. PRICE,  
*Attorney-General.*

1866.

COUNTY AGRICULTURAL SOCIETIES—MONEY RAISED BY SECTION 9887 G. C. IS A FUND PROPERLY WITHIN CONTROL OF SAID SOCIETY AND COUNTY COMMISSIONERS OR AUDITOR ARE WARRANTED IN TURNING OVER SAID FUND TO PROPER OFFICER OF SAID SOCIETY UNDER PROVISIONS OF SECTIONS 9897 AND 9892 G. C.

*Money raised by county commissioners for the benefit of county agricultural societies, in accordance with the provisions of section 9887 G. C., is a fund properly within the control of said agricultural society, and the county commissioners or auditor are warranted in turning over said fund to the proper officer of the county agricultural society in accordance with the provisions of sections 9897 and 9892 G. C.*

COLUMBUS, OHIO, February 21, 1921.

HON. EARL C. KRUEGER, *Prosecuting Attorney, Sandusky, Ohio.*

DEAR SIR:—The following communication dated January 17, 1921, and request for an opinion on the same has been received by this department:

"Kindly advise if the board of county commissioners have a right to turn over to the County Agricultural Society the money raised under section 9887-1 of the General Code of Ohio for the purpose of repairing or constructing buildings on the county fair grounds and permit the society in charge of the fair grounds to have control of the expenditure and the repairing or construction of the buildings on the fair grounds; or in other words, is it necessary that the board of county commissioners retain control of the fund and the repairing or constructing of buildings on the fair grounds under said section of the General Code?"

A solution to the question submitted above would seem, upon examination to depend upon the construction given to section 9887-1 G. C., which is as follows:

"In counties wherein there is a county agricultural society which has purchased a site whereon to hold fairs, and the title to such grounds is vested in fee in the county, but the society has the control and management of the lands and buildings, if they think it for the interest of the county and society, the county commissioners may levy a tax upon all the taxable property of the county for the purpose of improving such grounds not to exceed one-twentieth of one mill in any one year and not for a period of more than five years; and in anticipation of the collection of this tax the commissioners may issue and sell the bonds of the county, bearing interest not to exceed six per cent per annum payable annually."

The above statute, it will be observed, does not provide for a definite disposal of the funds thus raised, and would seem to raise the question in such an event as to who should be the proper custodian to assume active control of its disbursement, the county commissioners or the county agricultural society.

The powers and duties of county commissioners are conferred and limited by statute, and in the absence of any power thus conferred, it would be difficult to understand by what authority of law county commissioners could assume the active control of the powers and ministerial duties of the officers of the County Agricultural Society, without exceeding their authority, and without usurping the powers and duties by law conferred upon said agricultural society. The statute under contemplation (section 9887-1 G. C.) confers upon the county commissioners the powers and duties only incident and necessary to the raising of the fund, and had the legislature intended that the powers and duties of the county commissioners in such cases should extend to that of control and disposal of funds thus raised, it would no doubt have specifically made such a provision.

In construing the intention of a given statute the courts would no doubt adopt the general rule applied to statutes in *pari materia*, and that such statutes are to be construed together as having one object and one system and policy. *Hirn vs. State* 1 O. S. 15, 201; *Dodge vs. Gridley*, 10 O. 173; and *State ex rel. vs. Franklin Co.*, 20 O. S. 421, 424.

So upon an examination of the surrounding and closely related statutes in the same chapter and upon the same subject matter, section 9897 G. C. is of special interest, and seems to provide a solution of the question of intent of section 9887-1 G. C. It provides as follows:

"Section 9897. When such tax is collected by the county treasurer, the auditor shall issue his order for the amount thereof to the treasurer of the county agricultural society, on his filing with the auditor a bond in

double the amount collected with good and sufficient sureties, to be approved by the auditor, conditioned for the faithful paying over and accounting to such society for such funds."

Sections 9895, 9896 and 9897 G. C. also provide for the levying, collecting and final disbursement of funds in similar cases to be used for the benefit of county agricultural societies.

Section 9893 G. C. provides:

"When money has been raised by taxation in a county for the purpose of leasing lands for county fairs, or of erecting buildings for county fair purposes, or for making improvements on county fair grounds, or any purpose connected with the use of county fair grounds or the management thereof by a county agricultural society, it shall be used for such purpose only, notwithstanding the law under which the money was so raised has expired by limitation. Such moneys shall be used for the purposes intended by the act under which they were levied and collected by taxation."

Section 9892 G. C. which is also a statute of similar subject matter, provides as follows:

"From the proceeds arising from the sale of such bonds, the county commissioners shall pay off and liquidate the indebtedness for which they were so sold."

Upon examination, therefore, of these closely related sections of the code pertaining to the powers and duties of county agricultural societies it is the opinion of this department that the control of funds raised by the procedure of section 9887-1 G. C. should be vested in the county agricultural society for the benefit of which the same were raised, and that the county commissioners or auditor would be acting upon lawful authority in disposing of said fund in accordance with the provisions of sections 9892 and 9897 G. C.

Respectfully,  
JOHN G. PRICE,  
*Attorney-General.*

1867.

TOWNSHIP TREASURER—PERMANENT REMOVAL FROM TOWNSHIP  
CREATES VACANCY IN SAID OFFICE—DUTY OF TOWNSHIP  
TRUSTEES TO FILL SAID VACANCY PURSUANT TO SECTION  
3261 G. C.

*The permanent removal from the township of the township treasurer creates a vacancy in the office of township treasurer, which vacancy it is duty of the township trustees, pursuant to the provisions of section 3261 G. C., to fill.*

COLUMBUS, OHIO, February 21, 1921.

HON. J. F. VANDENBROEK, *Prosecuting Attorney, Napoleon, Ohio.*

DEAR SIR:—Acknowledgment is made of your letter reading as follows:

"Kindly grant me information on the concrete fact set forth: