

cians designated by the probate court to make the examination and certificate required, are entitled to a fee of \$5.00 when the person proceeded against is adjudged to be insane and are not entitled to such fee when such person is not adjudged to be insane.

2. Physicians called as witnesses in such case, when the person is not adjudged insane, are entitled to witness fees of \$1.00 for each day's attendance and the mileage provided for in section 3011 G. C.

3. The words "in full for all services rendered" refer to and include all of the services rendered by such physician in such a case and the physician is not entitled to the \$1.00 per day witness fee in addition to the \$5.00 fee provided in section 1981.

Respectfully,

JOHN G. PRICE,  
*Attorney-General.*

1393

MUNICIPAL CORPORATIONS—MAYOR OR CHIEF OF POLICE OF A CITY  
MAY NOT LEGALLY RETAIN FEES IN STATE CASES UNDER PRO-  
VISIONS OF SECTION 4270 G. C. (108 O. L. 120<sup>2</sup>)—SAID FEES TO BE  
PAID INTO MUNICIPAL TREASURY—EXCEPTION.

*Under the provisions of section 4270 as amended in H. B. 294 the mayor or chief of police of a city may not legally retain for his own use fees assessed in state cases. Such fees should be paid into the municipal treasury except in cases where fees are advanced by the county treasury, in which case they should be remitted to the county treasury.*

COLUMBUS, OHIO, July 2, 1920.

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

GENTLEMEN—In your communication of recent date you present the following question in reference to the provisions of section 4270 of the General Code as amended in House Bill 294:

"May the mayor and chief of police of a city retain for their own use mayor's fees and chief or police fees legally assessed in state cases, or shall such fees be deposited in the municipal treasury or would such fees be payable into the county treasury?"

Said section provides:

"All fines and forfeitures in ordinance cases and all fees collected by the mayor, or which in any manner comes into his hands, due such mayor, or to a marshal, chief of police or other officer of the municipality and any other fees and expenses which have been advanced out of the municipal treasury, and all moneys received by such mayor for the use of the municipality, shall be by him paid into the treasury of the municipality on the first Monday of each month, provided that the council of a village may, by ordinance, authorize the mayor and marshal to retain their legal fees in addition to their salaries, but in such event a marshal shall not be entitled to his expenses. At the first regular meeting of council in each and every month, he shall submit a full statement of all moneys received, from whom and for what purposes received, and when paid into the treasury. Except as otherwise provided by law, all fines and forfeitures collected by him in state cases together with all fees and ex-

penses collected, which have been advanced out of the county treasury, shall be by him paid over to the county treasury on the first business day of each month."

It is believed that a careful reading of the above section together with the consideration of other sections of the act in *pari materia* discloses a distinct purpose in the mind of the legislature in this enactment to require the mayor or chief of police of a city to turn over to the municipal treasury all fees coming into his hands from any source including state cases, except fees and expenses collected which have been advanced out of the county treasury shall in such cases be paid into the county treasury. Under this section it will be observed that the council of a village may by ordinance authorize the mayor and marshal to retain their fees but this provision does not extend to officers of a city.

As your letter suggests, it seems that this enactment was intended to clarify the fee sections of the General Code and that it is the intendment of the act that the salary of a mayor or chief of police of a city shall cover all the compensation he is authorized to receive for his own use.

In specific answer to your inquiry it is my opinion that a mayor or chief of police of a city may not legally retain for his own use any fees assessed either in state or ordinance cases, and further fees and expenses collected should be paid into the city treasury, excepting fines and penalties collected in state cases and fees and expenses advanced by the county treasury in state cases, which should be paid into the county treasury.

Respectfully,

JOHN G. PRICE,  
*Attorney General.*

1394.

TAXES AND TAXATION—ESTIMATE IN SECTION 6956-1 G. C. (108 O. L. 503) IS THAT DESCRIBED IN SECTION 7187 G. C. (107 O. L. 112) AND COUNTY COMMISSIONERS MAY INCLUDE IN THEIR LEVY AUTHORIZED BY SECTION 6956-1 G. C. AN ITEM FOR CONSTRUCTION OF NEW BRIDGES.

*The annual estimate for the county, referred to in section 6956-1 G. C. (108 O. L. part I, p. 503) is that described in the opening sentence of section 7187 G. C. (107 O. L. 112), and the county commissioners may therefore include in their levy authorized by said section 6956-1 an item for the construction of new bridges.*

COLUMBUS, OHIO, July 2, 1920

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

GENTLEMEN—Your letter of recent date is received submitting for opinion the following:

"Where the surveyor has filed report, provided in section 7187, can a levy be made under section 6956-1 for the construction of new bridges? If so, can the city of Toledo demand a portion of the proceeds of this levy under authority of sections 2421-1, 7557 or any other section of the General Code?"

The opening sentence of section 7187 G. C. reads as follows: