extent that the provisions of such municipal act relate to the disposition of fines imposed and collected for violation of the "Crabbe Act", it is inconsistent with and is superseded by the later act specifically controlling that subject.'

It is believed that the principle announced in said decision is clearly applicable to the question you present as to whether or not the amendment of Section 3056 operates upon all municipal courts of the state. The provisions of the municipal court acts, for the most part at least, are general to the effect that all fines and penalties shall be paid into the municipal treasury. The amendment of Section 3056 is a general act, but contains specific legislation on a particular subject and, therefore, in so far as it is inconsistent with the former special acts which dealt with the subject generally, will control. In view of the foregoing, I have no difficulty whatever in arriving at the conclusion that all municipal courts in Ohio, at the time of the taking effect of Section 3056, as amended, are subject to the provisions thereof."

While, of course, that opinion covered only cases wherein the municipal court acts were earlier in the order of enactment than Section 3056, General Code, it is believed that the principle therein enunciated has application here. That is to say, the municipal court acts generally refer to the disposition of fines arising in the municipal court, whereas Section 3056, supra, specifically provides for the distribution of parts of such fines. In any event, the intent of the legislature is the "pole star" of all judicial interpretation, and it has been frequently held that when two provisions of a statute are in conflict "that provision which is most in harmony with the fundamental purpose of the statute must prevail." *Industrial Commission* v. *Hilhorst,* 117 O. S., 337.

Based upon the foregoing citations and discussion, it is my opinion that fines in state cases arising in the police court of Marietta, are subject to the provisions of Section 3056 of the General Code, in its present form, and also as enacted by the 88th General Assembly.

Respectfully,
GILBERT BETTMAN,
Attorney General.

3867.

COUNTY COMMISSIONERS — MAY RESCIND RESOLUTION FIXING MILEAGE RATE FOR AUTOMOBILES USED BY SHERIFF.

SYLLABUS:

A board of county commissioners may rescind a resolution relative to an administrative function, such as setting a flat mileage rate for automobiles furnished and used by a sheriff.

COLUMBUS, OHIO, December 16, 1931.

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

DEAR SIR:—This will acknowledge receipt of your recent request for my opinion which reads:

"Under date of January 5th, 1931, the Board of County Commis-

sioners of ———— County passed a resolution providing that they pay the County Sheriff a mileage rate of ten cents per mile for all miles traveled while on official business; that for such consideration the sheriff is to furnish all cars that he uses for his office; keep the same in repair; furnish all oil and gas used; in fact, to keep the ———— County county commissioners free from all expenses and cost incurred by him or his deputies while driving his of their cars while on official business for said county; this resolution or agreement to be in force from the 5th day of January, 1931, until the first Monday of January, 1933.

Question: May the board of county commissioners rescind the above action, or is the resolution in question a conract binding upon them?

In this connection, we are calling your attention to an opinion to be found at page 702 of the 1921 Opinions."

That county commissioners have the power to pass such a resolution is apparent from an examination of the third branch of the syllabus of an opinion found in the Opinions of the Attorney General, 1927, page 438, which reads:

"County commissioners are authorized to make allowances to a sheriff for necessary expenses incurred in the use of his private automobile, based on the mileage covered while such automobile is being used by the sheriff in the performance of his official duties."

An examination of the statutes relative to the procedure of a board of county commissioners in matters of this nature fails to disclose any specific authority which would allow a recision of the action taken by them in the above matter.

The general rule in such matters, as stated in 15 Corpus Juris, page 470, quoted in Opinions of the Attorney General, 1921, page 702, to which you refer in your communication, is that:

"Where a county board or court exercises functions which are administrative or ministerial in their nature and which pertain to the ordinary county business, and the exercise of such functions is not restricted as to time or manner, it may modify or repeal its action; but in no event has such court or board the power to set aside or modify a judicial decision or order made by it after rights have lawfully acquired thereunder, unless authorized so to do by express statutory provision. * * * Where the previous action of the board is in the nature of a contract which has been accepted by the other party, or on the faith of which the latter has acted, it cannot be rescinded by the board without the consent of the other party. * * *"

In the 1921 opinion referred to in your communication, the then Attorney General intimated that if an order was passed at a previous session of the board of county commissioners it could not be rescinded at a later session of such board. This holding was following a statement from 15 *Corpus Juris,* 470, which reads:

"In the absence of express statutory authority, a county board cannot review or reverse the act of a prior board performed within the scope of

authority conferred by law. A county board of court may, however, at the term or session at which an order is made, revise or rescind it, provided this is done before any rights accrue thereunder, but ordinarily they have no power to do such act subsequent to such term or session. * * *"

It should be noted that said quotation refers to orders of a board of county commissioners. In the instant situation no such case is presented since the resolution was not in the nature of an order but was a mere administrative rule of no legal binding force. That is to say, by the terms of the rule, when the sheriff presented a request for mileage covered by himself or his deputies in cars furnished by the sheriff, the county commissioners were to compensate him therefor at the rate of ten cents per mile.

In view of the foregoing, I am of the opinion that a board of county commissioners may rescind a resolution relative to an administrative function, such as setting a flat mileage rate for automobiles furnished and used by a sheriff.

Respectfully,
GILBERT BETTMAN,
Attorney General.

3868.

ELECTION LAW—WRITTEN ENDORSEMENT BY MEMBER OF POLITICAL COMMITTEE NOT VIOLATIVE OF SECTION 4785-225, GENERAL CODE—LIMITATION.

SYLLABUS:

The signing of a written statement by a member of a political committee, endorsing a person for a certain position is not violative of Section 4785-225, *General Code, in the absence of any language in such statement purporting to authorize another person to act in the stead of the signer thereof.*

COLUMBUS, OHIO, December 16, 1931.

HON. CLARENCE J. BROWN, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—Your letter of recent date is as follows:

"The question has just been raised by one of the boards of elections in Ohio, as to whether or not the using and signing of the following form can be construed as a proxy or giving the impression of a preference by a member of a political committee in violation of Section 4785-225, General Code. The form is as follows:

'I hereby endorse ..... for the position of ..... for the term beginning March 1932, when said resolution is placed before our committee.

.....
(signature committee member)'