

27.

PRESIDENT BOARD OF COUNTY COMMISSIONERS—WHEN UNDER SECTIONS 5580 AND 5592 G. C. OFFICE AS MEMBER OF COUNTY BOARD OF REVISION CEASES—COUNTY BOARD OF REVISION.

SYLLABUS:

Under the provisions of Section 5580, G. C. and Section 5592, G. C., when a president of the board of county commissioners ceases to be such president, his office as a member of the county board of revision also ceases, and upon the election of a new president of the board of county commissioners, he thereby becomes, ipso facto, a member of the county board of revision.

COLUMBUS, OHIO, Jan. 26, 1927

HON. R. L. THOMAS, *Prosecuting Attorney, Youngstown, Ohio.*

DEAR SIR:—This will acknowledge receipt of your communication and request for my opinion, as follows:

"Would appreciate your opinion on the following statement of facts:

G. J. was elected president of the board of county commissioners for the year 1926, and served on the board of revision for the latter part of the same year; A. C. was elected president of the board of county commissioners for the year 1927.

Quaere: In view of Sections 5580 and 5592 of the General Code, does the president of the board of county commissioners for the year 1926 continue to serve on the board of revision, or is his office on the board of revision terminated by the election of a new president of the board of county commissioners for the following year?"

Section 5580 of the General Code, providing for the county board of revision, is as follows:

"The county treasurer, county auditor and the president of the board of county commissioners of each county shall constitute a county board of revision."

Section 5592 of the General Code, providing for the organization of the board of revision, its meetings and its record, is as follows:

"Each county board of revision shall organize annually, on the second Monday in June, by the election of a chairman for the ensuing year. The county auditor shall be the secretary of the board of revision. He shall call the board together as often as necessary during any year, and keep an accurate record of the proceedings of the board in a book to be kept for the purpose and perform such other duties as may be incident to the position."

The language of Section 5580 clearly discloses that membership on the county board of revision is incidental to the official position of county treasurer, county auditor and the president of the board of county commissioners. In other words, whoever happens to hold the office mentioned in the above statute, Section 5580, is ipso facto a member of the county board of revision.

Apparently what has led to your inquiry is the organization provision mentioned in Section 5592 G. C., requiring the board of revision to organize annually on the second Monday in June by the election of a chairman for the ensuing year. While this provision is mandatory, it does not prevent an organization of the board of revision prior to the second Monday in June, if such necessity should exist.

In Opinions of the Attorney for 1916, volume 1, at page 146, the following language is found:

"I am of the opinion, therefore, in answer to your first question that the tax commission has power, under the above provisions of Section 39 as amended and Section 40 of the act, to direct the duly appointed and qualified members of the board of revision of any county to organize at any time prior to the second Monday in June, 1916, and that said board of revision may, when properly organized, proceed under the direction of the tax commission to complete any unfinished business of the district board of complaints of such county in compliance with the above provision of Section 1 of the act."

Answering your question specifically, it is my opinion that upon the president of the board of county commissioners ceasing to be such, his membership on the county board of revision thereby ceases and upon the election of a new president of the board of county commissioners, he thereby becomes a member of the county board of revision, and that if this change of membership should leave the county board of revision without proper organization, it can be reorganized at any time prior to the second Monday in June, upon the necessity existing therefor.

Respectfully,

EDWARD C. TURNER,

Attorney General.

28.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO, THROUGH THE ADJUTANT GENERAL'S DEPARTMENT WITH THE MELBOURNE CONSTRUCTION COMPANY, CANTON, OHIO, TO CONSTRUCT AND COMPLETE STABLE AND GROUNDS, CANTON STATE ARMORY, \$20,500.00—FIDELITY AND DEPOSIT COMPANY OF MARION, SURETY.

COLUMBUS, OHIO, Jan. 27, 1927.

HON. FRANK D. HENDERSON, *Adjutant General of Ohio, Columbus, Ohio.*

DEAR SIR:— I beg to acknowledge receipt of your letter of January 15th, 1927, enclosing for my approval contracts in triplicate between the State of Ohio acting by the Adjutant General's Department and The Melbourne Construction Company of Canton, Ohio. This contract covers the construction and completion of the stable and grounds, Canton State Armory, Canton, Ohio, and calls for an expenditure of Twenty Thousand Five Hundred and no-hundredths Dollars (\$20,500.00).

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. There has further been submitted a contract bond