3184.

APPROVAL, BOND FOR THE FAITHFUL PERFORMANCE OF HIS DUTIES AS RESIDENT DISTRICT DEPUTY DIRECTOR, GALLIA COUNTY—G. M. GEBHART.

COLUMBUS, OHIO, April 25, 1931.

HON, O. W. MERRELL, Director of Highways, Columbus, Ohio.

DEAR SIR:—You have submitted a bond in the penal sum of \$5,000.00, with surety as indicated, to cover the faithful performance of the duties of the official hereinafter named:

G. M. Gebhart—Resident District Deputy Director, Gallia County
 —The Fidelity and Casualty Company of New York.

Finding said bond to have been properly executed, I have accordingly approved the same as to form, and return it herewith.

Respectfully,

GILBERT BETTMAN,

Attorney General.

3185.

VILLAGE AND EXEMPTED VILLAGE SCHOOL DISTRICTS—BECOMING CITY SCHOOL DISTRICTS BY REASON OF FEDERAL CENSUS—DISCUSSION OF VARIOUS LEGAL QUESTIONS ARISING FROM THE CHANGE OF STATUS—OPINION NO. 3181 FOLLOWED.

SYLLABUS:

- 1. In an exempted village school district which is advanced to a city district by reason of a change in population, the superintendent of schools possesses the power and is charged with the duties of a city superintendent of schools from and after December 31, 1930.
- 2. In village school districts which are advanced to city districts on account of an increase in population as shown by the fourteenth decennial census, the so-called head of the former village school system does not become a city superintendent of schools or have the powers or duties of a city superintendent of schools upon the district becoming a city district.
- 3. County auditors, in making their February, 1931, settlement with school districts which have advanced from village districts to city districts as a result of a change in population as shown by the fourteenth decennial census, should make no deduction for the payment of the salaries of the county superintendent of schools or assistant county superintendent or contingent expenses of the county board of education as provided for in Section 4744-3, General Code.
- 4. The distribution of the proceeds of the 2.65 mills tax levy authorized by Section 7575, General Code, should be distributed to village school districts which are advanced to city school districts by reason of a change of population on the basis of their being village districts until December 31, 1930, and city districts there-