

the sheriff is charged by law with being the chief law enforcement officer of the county in which he was elected, and his serving as sheriff and as a deputy of the Tax Commission, at the same time, creates an untenable condition which makes the holding of both such offices incompatible and against the public interests.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

1313.

APPROVAL—BONDS OF VILLAGE OF BAY, CUYAHOGA
COUNTY, OHIO, \$32,500.00.

COLUMBUS, OHIO, October 14, 1937.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.
GENTLEMEN:

RE: Bonds of Village of Bay, Cuyahoga County, Ohio,
\$32,500.00.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise part of an issue of re-funding bonds, Series A of 1937, in the aggregate amount of \$123,800, dated October 1, 1937, bearing interest at the rate of 4% per annum.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute a valid and legal obligation of said village.

Respectfully,

HERBERT S. DUFFY,
Attorney General.