

It is therefore my opinion that no additional proceeding is required under the provisions of enacted House Bill No. 484, and the probate judge is not entitled to additional fees, but is limited to the fees under the original inheritance tax law of 1919 and amendments thereof, namely, the fees defined in Section 5348-10a (5348-11) General Code.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

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766.

OHIO STATE LIBRARY—DUTY OF AUDITOR OF STATE TO MAKE INVENTORY.

*SYLLABUS:*

*It is the duty of the auditor of state at this time to make an inventory of all the properties, supplies, furniture, credits and moneys and other things belonging to the state of Ohio in the State Library and under the control of the State Librarian and the State Library Board.*

COLUMBUS, OHIO, July 22, 1927.

HON. JOSEPH T. TRACY, *Auditor of State, Columbus, Ohio.*

DEAR SIR:—Permit me to acknowledge receipt of your request for my opinion as follows:

“The State Library Board, through its chairman Vernon M. Riegel, has requested this office to make an inventory of all properties, supplies, furniture, credits and moneys heretofore in possession of Herbert S. Hirshberg, State Librarian, in order that Mr. C. B. Galbreath, selected by said State Library Board as State Librarian, may assume the custody of the properties under the State Library Board.

Question: In view of the fact that the records of this office show that C. B. Galbreath holds an executive position under the Ohio State Archaeological and Historical Society, which requires much of his time and for which he is paid a salary of \$4,000.00 per annum from the State Treasury, shall I recognize his said employment, or selection, by the State Library Board as State Librarian and make the check required of this office by Section 273-1 and Section 273-2 of the General Code?

I shall await your advice before proceeding in said matter.”

Your question is whether or not you should make an inventory of all the properties, supplies, furniture, credits and moneys and other things belonging to the State of Ohio because the State Library Board has discharged the former librarian.

Sections 273-1 and 273-2 of the General Code read as follows:

“Sec. 273-1. The auditor of state, not more than twenty days nor less than ten days, prior to the expiration of the term of office of any state official, who is the head of a department, shall send an accountant to the office of such retiring state official for the purpose of making an inventory of all properties,

supplies, furniture, credits and moneys, and any other thing belonging to the state, which it shall be the duty of such retiring official to turn over to his successor in office, or pay into the state treasury, and when such inventory has been made, such said accountant shall prepare a schedule thereof, and sign the same as such state accountant; one copy of which shall be delivered to such retiring state official, one copy thereof, to his successor in office, and one copy thereof, to be filed with the governor, one copy thereof to be filed with the auditor of state, and one copy thereof to be filed with the attorney general."

"Sec. 273-2. It shall be the further duty of such accountant to check over the transactions of such state official during his term in office, and shall make a statement thereof, in writing, to be included in such report as herein-before provided. Such statement shall show what sum or sums of money remain in the hands of such retiring state official at the time of the expiration of his office, which said sum or sums of money it may be his duty to turn over to his successor in office, or pay into the state treasury as provided by law."

Your attention is also directed to Section 273-4 of the General Code, which provides:

"When any department or any institution of this state is controlled or managed by a board composed of two or more members, then and in that event, the transactions of such department or institution shall be examined as provided in this act (G. C. Secs. 273-1 to 273-4), when any member or members of such board shall retire from office."

If the State Librarian be a "state official, who is the head of a department," within the meaning of Sections 273-1 and 273-2 of the General Code, it would be necessary to make such an examination as provided therein at this time because the librarian was discharged. If he be not such an official, we must then hold that the State Library Board has charge of the State Library department, and an inventory as provided in said sections should be made at this time because of Section 273-4, supra, for the reason that Vernon H. Riegel, one of the members of said Board, has retired and has been succeeded in office by J. L. Clifton. It is unnecessary to determine which fact requires such an inventory to be taken, and it is not considered herein.

Nor is the question of whether Mr. Galbreath is qualified to succeed Mr. Hirshberg pertinent in the matter of your duty to make the inventory. Your inventory will be of the library as surrendered by the outgoing librarian or the board of which Mr. Riegel was a member.

I therefore advise you that it is necessary for you to make an inventory of the state library at this time as provided in Sections 273-1, et seq. of the General Code.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*