

OPINION NO. 77-040**Syllabus:**

When the county treasurer and the county auditor are fulfilling the statutory requirements of their respective positions, the Board of Park Commissioners may not remunerate the Board of County Commissioners for services rendered by the County Treasurer and County Auditor in performance of their duties as ex officio officers of that Board of Park Commissioners.

To: L. Craig Hallows, Miami County Pros. Atty., Troy, Ohio
By: William J. Brown, Attorney General, July 25, 1977

I have before me your request for my opinion which reads as follows:

"When a Board of Park Commissioners exercises its prerogative under Chapter 1545.22 of the Ohio Revised Code and becomes the governing board with respect to the deposit of Park District funds, shall such Board be obliged to remunerate the Board of County Commissioners for services rendered by the County Treasurer and the County Auditor in the performance of their duties as ex-officio officers of that Board of Park Commissioners?"

R.C. 1545.22, to which you make reference, provides as follows:

"All funds under the control of a board of park commissioners shall be kept in depositories selected in the manner provided for the deposit of county funds, insofar as such proceedings are applicable, and such deposits shall be secured as provided in the case of county funds. The county treasurer of the county wherein the park district is located shall be the custodian of the funds of the board and shall be an ex officio officer of said board. He shall pay said funds out upon the warrant of the county auditor of the county wherein said district is located. The auditor shall be an ex officio officer of the board and no contract of said board involving the expenditure of money shall become effective until the auditor certifies that there are funds of said board in the county treasury and otherwise unappropriated sufficient to provide therefor. The auditor shall issue warrants to the treasurer to disburse the funds of the board upon order of the board, evidenced by the certificate of the secretary in such manner as the bureau of inspection and supervision of public offices prescribes. The accounts of said board shall also be kept in the manner to be prescribed by said bureau.

"Any board of park commissioners may select a depository for the funds of the district, in the manner provided in sections 135.01 to 135.21, inclusive, of the Revised Code, upon the adoption of a resolution declaring such intent, which resolution shall be certified to the board of county commissioners and to the treasurer in the counties in which such park is located. In such event such board of park commissioners shall thereupon become the governing board for such district with respect to the deposit of funds of such district."

R.C. 1545.22 thus specifically imposes upon the county auditor and county treasurer duties of ex-officio membership upon the board of park commissioners. As discussed in 1976 Op. Att'y Gen. No. 76-024, when a board of park commissioners adopts a resolution pursuant to the second paragraph of R.C. 1545.22 to become the governing board in respect to the deposit of park district funds, the county treasurer and county auditor continue to serve as ex-officio members of the board performing the duties specified by the first paragraph of R.C. 1545.22.

The terms of R.C. 1545.22 make no provision for compensation of the county auditor and county treasurer for the performance of the duties thereby imposed. Such duties must, therefore, be regarded as a part of the overall statutory duties of these officers, for which compensation is provided by R.C. 325.03 and R.C. 325.04 respectively. Further, R.C. 325.02 specifically provides that the salaries and compensation of county officers provided for by R.C. 325.03 to 325.09 shall be in lieu of all fees, costs, etc., except as provided by R.C. 5731.47. It is, therefore, apparent that the compensation provided for the county auditor by R.C. 325.03 and the compensation provided for the county treasurer by R.C. 325.04 is to be construed as compensation for the performance of all statutory duties, except, as provided by R.C. 5731.47, those relative to duties pursuant to R.C. Chapter 5731.

It is, therefore my opinion, and you are so advised that when the county treasurer and the county auditor are fulfilling the statutory requirements of their respective positions, the Board of Park Commissioners may not remunerate the Board of County Commissioners for services rendered by the County Treasurer and County Auditor in performance of their duties as ex-officio officers of that Board of Park Commissioners.