

3318. In the supposed case, the terms of section 3318 would simply so operate that while the item of treasurer's compensation may have been estimated in the cost of the improvement begun on August first, it would develop on calculation of actual cost not to be an expense item. The case supposed is an extreme one and not likely to arise often in practice, inasmuch as in a given working season the township, if it undertakes more than one improvement, will likely carry along contemporaneously the work of the several improvements, in which case the comparatively small item of treasurer's fees will adjust itself automatically on an equitable basis as among the several improvements.

As a matter of caution, it should be stated that what is said in this opinion has reference only to township road improvements as distinguished from the township road district improvements provided for by sections 3298-25 to 3298-53.

The foregoing considerations probably result in a negative answer to your questions in the precise form in which they are stated; but the general rules for your guidance to be deduced from what has been said, are as follows:

(1) Township treasurers, by virtue of section 3318 G. C. as amended 107 O. L. 652, are entitled to the two per cent fee therein named upon moneys paid out by them on the order of the township trustees for the cost and expense of road improvements under sections 3298-1 to 3298-15n, G. C.; but they are not entitled to fees on moneys paid over in redemption of bonds issued on account of such improvements, or in reimbursement of township funds for moneys advanced on account of the assessment share.

(2) The fees so to be paid to township treasurers are to be estimated by the county surveyor when making up the estimate of cost and expense mentioned in section 3298-6 G. C., and they are to be included as part of the actual cost of the improvement as calculated after the improvement work is complete. Such actual cost, with the item of treasurer's fees included, is to be used in making the division between township and property owners in accordance with the apportionment that has been adopted under authority of section 3298-13 G. C.

(3) The fees so to be paid are within the purview of and subject to the respective limitations of one hundred and fifty dollars and three hundred dollars mentioned in said section 3318.

Respectfully,

JOHN G. PRICE,
Attorney-General.

935.

APPROVAL, BOND OF ADEN E. SMITH, STATE INSPECTOR OF PLUMBING, IN THE SUM OF \$5,000—CHICAGO BONDING AND INSURANCE COMPANY, SURETY.

COLUMBUS, OHIO, January 14, 1920.

HON. HARVEY C. SMITH, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—Attached you will find bond of Aden E. Smith to the state of Ohio in the sum of \$5,000.00 with the Chicago Bonding and Insurance Company as surety, covering the faithful performance by Mr. Smith of his duties as state inspector of plumbing.

I have endorsed my approval on the bond in question in accordance with section 1261-7, and am transmitting it to you in accordance with the mandate of said last named section.

Respectfully,

JOHN G. PRICE,
Attorney-General.