others, of seizing and impounding dogs found not wearing a valid registration tag. To provide a list of dogs in the county, so that a check may be made with the list for which tags have been secured, as shown by the records in the office of the auditor, thus enabling the dog warden more effectually to seize and impound dogs for which the license fee has not been paid, the dog warden is charged with the duty of canvassing the county and listing the dogs found therein.

The language of the statute is very clear, where it says:

> "Such county dog warden and deputies shall make a record of *all* dogs *owned, kept and harbored* in their respective counties."

The statute does not require a record of the dogs which have been returned for taxation, or a list of those for which application for a license has been made, but a list of *all* dogs *owned, kept and harbored.* The language could not be more clear, and therefore neither calls for nor admits of interpretation or construction. A list of the dogs returned for taxation and of those for which license fees have been paid is already a matter of record without any action on the part of the dog warden.

I am therefore of the opinion that the duties of the county dog warden include that of making a record of all dogs owned, kept and harbored within his county, whether or not said dogs have been returned for taxation, and whether or not the owners, keepers or harborers of them have applied for licenses and paid the fees therefor.

Respectfully,
EDWARD C. TURNER,
Attorney General.

1091.

APPROVAL, BONDS OF THE VILLAGE OF EUCLID, CUYAHOGA COUNTY, OHIO—$144,788.12.

COLUMBUS, OHIO, September 30, 1927.

Industrial Commission of Ohio, Columbus, Ohio.

1092.

APPROVAL, BONDS OF WINDHAM TOWNSHIP RURAL SCHOOL DISTRICT, PORTAGE COUNTY, OHIO—$70,000.00.

COLUMBUS, OHIO, September 30, 1927.

Retirement Board, State Teachers' Retirement System, Columbus, Ohio.