

by him, conditioned for the faithful performance of their official duties. Such bond with the approval of such officer, indorsed thereon, shall be deposited with the county treasurer and kept in his office."

It is apparent from the foregoing section that if the sheriff intends that a deputy sheriff shall receive compensation, he has authority to so provide. The opinion of the Attorney General to which you refer, namely, Opinions of the Attorney General for 1922, p. 1058, in discussing the question of the disposition of fees collected by *de facto* sheriffs, states:

"As *de facto* deputies, however, any fees earned by them in serving the process issued to the sheriff must be paid into the county treasury as a part of the earnings of the sheriff's office. A *de facto* officer is held to the discharge of the same legal duties as a *de jure* officer; and because of the general principle above outlined, the fees earned by the contemplation of law are the fees of the sheriff, and he must account for them to the county treasurer."

In view of the foregoing and in specific answer to your inquiry, I am of the opinion that a deputy sheriff appointed to serve without regular compensation is not entitled to any fees for the services rendered by him and such official fees accrue to the sheriff and must be by him turned into the county treasury in accordance with Section 2977, General Code.

Respectfully,

GILBERT BETTMAN,

Attorney General.

4717.

APPROVAL, BONDS OF LAKE COUNTY, OHIO—\$35,000.00.

COLUMBUS, OHIO, November 1, 1932.

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

4718.

APPROVAL, BONDS OF CUYAHOGA FALLS CITY SCHOOL DIST.,
SUMMIT COUNTY, OHIO—\$22,000.00.

COLUMBUS, OHIO, November 1, 1932.

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