

county funds. In other words, the bond payment fund or the bond retirement fund must be deposited in the same manner as other county funds, as directed in Sections 2715 to 2745, General Code, of which group of sections Section 2737, General Code, a part of which is quoted in your communication, is a part. Section 2737, General Code, specifically provides that all interest arising from the deposit of funds belonging specifically to the county shall be credited to the general fund of the county by the county treasurer.

The conclusions above reached apply to all sinking funds or bond payment or bond retirement funds established for the redemption or payment of all county bonds, regardless of whether such bonds are general bonds or are issued in anticipation of the collection of assessments under the sanitary sewer laws.

Answering your questions specifically, it is my opinion that :

1. Interest arising out of the investment of monies in the county sinking fund by the trustees of the sinking fund, under authority of Section 2976-21, General Code, should be placed in the county treasury and credited to said sinking fund.

2. Interest earned on the deposit of monies in the county sinking fund, which have not been invested by the trustees of the sinking fund under authority of Section 2976-21, General Code, should be credited to the general fund of the county, in accordance with Section 2737, General Code.

3. Interest on the bond payment fund or bond retirement fund of a county should be credited to the general fund of the county in accordance with Section 2737, General Code.

Respectfully,
EDWARD C. TURNER,
Attorney General.

1900.

APPROVAL, FINAL RESOLUTIONS ON ROAD IMPROVEMENTS IN
WILLIAMS COUNTY.

COLUMBUS, OHIO, March 26, 1928.

HON. GEORGE F. SCHLESINGER, *Director of Highways, Columbus, Ohio.*

1901.

DISAPPROVAL, BONDS OF MONTGOMERY COUNTY—\$57,000.00.

COLUMBUS, OHIO, March 27, 1928.

Re: Bonds of Montgomery County, \$57,000.00.

Industrial Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—I have examined the transcripts of the proceedings of the board of county commissioners and other officers of Montgomery County relative to ten

bond issues totalling the sum of \$57,000.00. Each of the transcripts shows that the bonds covered therein were advertised for sale one time on the 20th day of January, 1928, in two newspapers published in the City of Dayton. The sale was had on February 8, 1928.

Section 2293-28, General Code, which was enacted by the 87th General Assembly as a part of The Uniform Bond Act and became effective on August 10, 1927, provides that bonds having a maturity of more than two years shall be sold to the highest bidder, after being advertised once a week for three consecutive weeks and on the same day of the week, the first advertisement being published at least twenty-one full days before the date of sale, in a newspaper having general circulation in the county where the bonds are issued.

As above stated, the bonds covered by the transcripts above referred to were not advertised for sale until January, 1928, which was after the effective date of The Uniform Bond Act and Section 2293-28, General Code, above referred to, and I am of the opinion that there having been no compliance with the provisions of that section the sale of said bonds was void. There are also other defects appearing in the transcripts, but in view of the above I am compelled to advise you not to purchase the above issues of bonds.

Respectfully,
EDWARD C. TURNER,
Attorney General.

1902.

JUDGE OF COMMON PLEAS COURT—WHEN HE MAY RECEIVE PER
DIEM COMPENSATION.

SYLLABUS:

A judge of the Court of Common Pleas may be paid a per diem compensation in addition to his regular salary, only when, under the provisions of Section 1469, General Code, he has been assigned by the Chief Justice, to aid in disposing of business in some other county than that in which he resides.

COLUMBUS, OHIO, March 27, 1928.

HON. C. E. MOYER, *Prosecuting Attorney, Sandusky, Ohio.*

DEAR SIR:—This will acknowledge receipt of your communication requesting my opinion, as follows:

“The question has arisen in this county as to whether or not a common pleas judge, who exchanges benches for a few days, same being by agreement of judges, but not assigned so to do by the Chief Justice of the Supreme Court, is entitled to per diem the same as if he had been assigned by the Chief Justice to hold court in another jurisdiction. I would appreciate your opinion on this matter.”

The only provision of law which authorizes the payment of a per diem compensation to common pleas judges, in addition to their regular salary, is that contained in Section 2253, General Code (112 O. L. 345), which reads as follows: