

enacted and the Architect Registration Law was enacted subsequently. The Engineers' Board had registered "Architectural Engineers" prior to the enactment of the Architects' Registration Law. After the enactment of the Architects' Registration Law because of the provision in the Architects' Law "that no provision of this Act shall apply to and affect any individual, firm or corporation registered as a Professional Engineer under the provisions of Chapter 169, Act of 1921," the Attorney General on July 19, 1929, ruled that the "language exempted those registered as architectural engineers under the Engineers' Act and that consequently such a person so registered was not required in order to continue in architectural work to further register under the Architects' Law and that such person could use the term "Architect" in his title. However, on October 16, 1929 the Attorney General ruled that although Section 11 of the Act of 1929 exempted from all the provisions of said act, individuals, firms, or corporations registered at the time the Architects' Law became effective, subsequent to September 1, 1929, the Engineers' Board should cease to accept registrations under the classification of "Architectural Engineers". See Ninth Annual Report and Roster of the State Board of Registration for Professional Engineers and Land Surveyors of Indiana.

It is stated in the case of *State ex rel. vs. Building Com.*, 123 O. S. 70, at page 74:

"The rule is familiar and elementary that repeals by implication are not favored, and that the legislature in passing a statute did not intend to interfere with or abrogate any former law relating to the same matter unless the repugnancy between the two are irreconcilable."

In Ohio the registration act for Professional Engineers and Surveyors was passed subsequent to the act requiring registration of Architects, and it was certainly not the intent of the later act to repeal in any manner any part of the Architects' Registration Act by implication. Since it is my opinion that the title "Architectural Engineering" involves a form of the word "Architect," the term "Architectural" cannot be used except by a registered Architect because of the prohibitory Section 1334-5, General Code, which has not been expressly or impliedly repealed by the Act creating the State Board of Registration for Professional Engineers and Surveyors. It is my opinion that the latter Board should not accept registrations under the classification of "Architectural Engineers."

Respectfully,
JOHN W. BRICKER,
Attorney General.

2933.

TOWNSHIP TRUSTEES—PROCEEDS OF SALE OF REAL ESTATE MAY
BE PAID INTO SINKING FUND OR BOND RETIREMENT FUND.

SYLLABUS:

The proceeds of a sale by the township trustees of real estate belonging to a township, may be paid into its Sinking Fund or Bond Retirement Fund and used

to retire its general tax bonds when due or upon the exercise of the right to call or redeem prior to maturity, if such bonds are subject to call or redemption.

COLUMBUS, OHIO, July 18, 1934.

HON. HOWARD M. NAZOR, *Prosecuting Attorney, Jefferson, Ohio.*

DEAR SIR:—I acknowledge receipt of your communication which reads as follows:

“One of our townships has recently sold real estate for which it no longer had a beneficial use.

Will you kindly advise whether the proceeds from this sale may be used to retire bonds issued by this township for the construction of a town hall.”

Section 3281, General Code, reads in part as follows:

“The trustees may accept on behalf of the township, the donation by bequest, devise or deed of gifts, or otherwise, of any property, real or personal, for any township use. When the township has property which the trustees by resolution find, it does not need, the trustees may sell and convey same.”

Section 5625-10, General Code, reads in part as follows:

“If a permanent improvement of the subdivision is sold the amount received for the same shall be paid into the sinking fund or the bond retirement fund of the subdivision, or into a special fund for the construction or acquisition of a permanent improvement or improvements; provided that the proceeds from the sale of a public utility shall be paid into the sinking fund or bond retirement fund to the extent necessary to provide for the retirement of the outstanding indebtedness incurred in the construction or acquisition of such utility. Proceeds from the sale of property other than a permanent improvement shall be paid into the fund from which such property was acquired or is maintained, or if there be no such fund, into the general fund.”

“Permanent improvement” is defined by Section 5625-1, General Code, as follows:

“(E) ‘Permanent improvement’ or ‘improvement’ shall mean any property, asset or improvement with an estimated life or usefulness of five (5) years or more, including land and interests therein, and including reconstructions, enlargements and extension thereof, having an estimated life or usefulness of five years or more.”

Real estate being defined as a permanent improvement, it follows that under Section 5625-10, General Code, the proceeds of a sale of real estate belonging to a township must be placed either in the Sinking Fund or Bond Retirement

Fund, or into a special fund for the construction or acquisition of a permanent improvement or improvements. When placed in a Sinking Fund or Bond Retirement Fund, such money may be used to pay any general tax bonds of the township which were issued for any authorized purpose.

I am of the opinion, therefore, that the proceeds of a sale by the township trustees of real estate belonging to a township, may be paid into its Sinking Fund or Bond Retirement Fund and used to retire its general tax bonds when due or upon the exercise of the right to call or redeem prior to maturity, if such bonds are subject to call or redemption.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

2934.

APPROVAL, NOTES OF SALEM CITY SCHOOL DISTRICT, COLUMBIANA COUNTY, OHIO—\$8,500.00.

COLUMBUS, OHIO, July 18, 1934.

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

2935.

APPROVAL, BONDS OF VILLAGE OF WESTERVILLE, FRANKLIN COUNTY, OHIO—\$7,500.00.

COLUMBUS, OHIO, July 19, 1934.

Industrial Commission of Ohio, Columbus, Ohio.

2936.

APPROVAL, BONDS OF VILLAGE OF UNIVERSITY HEIGHTS, CUYA-HOGA COUNTY, OHIO—\$13,000.00.

COLUMBUS, OHIO, July 19, 1934.

Industrial Commission of Ohio, Columbus, Ohio.