

Under the provisions of the section quoted, it would seem apparent that when a county agricultural society owns, or has leased for a period of twenty years, or purchased the real estate whereon fairs have been or are to be held, and the society has control and management of the land and buildings situated thereon, or in case that the title of the land is in the county, and the management and control of the buildings in the society, the county commissioners are authorized if they deem it for the best interests of the county and society to pay out of the county treasury the same amount of money for the purchase, or lease and "improvement" of such a site as is paid by the society for that purpose.

Construing the section with regard to the meaning of the word "improvement" as used therein, it is believed that the erection of an exhibit building such as is mentioned, may reasonably be held to be "an improvement of the site", authorized under the provisions of this section.

Your inquiry states, that the society in question was organized as an agricultural society in Washington county some twenty-five years ago, and in the absence of more specific information it is presumed that the organization was effected under an earlier form of section 9880 G. C., possibly section 3697 of the Revised Statutes, which provided at that time for the organization of county agricultural societies, in manner and form similar to the provisions now obtaining for the organization of such societies under the provisions of section 9880 G. C. Assuming these facts to be true, it would seem that section 9885 G. C. would recognize such a society by the language used in the section, as a county society, which "had been organized" previous to the passage of the act and comprehended by the terms of the section, and upon which corporate powers are conferred, equally with such societies which may have been subsequently organized. Hence for all purposes it would seem that the society mentioned, may be deemed a county agricultural society and entitled to the privileges generally extended by statute to such societies. Such reasoning is thought to be additionally supported in view of your statement that the society considered is now receiving benefits under section 9880-1 and 9894 G. C., and presuming such conclusions correct, it would obviously follow that such a society would come within the meaning of the term "county society" as used in section 9887 G. C. under the provisions of which the tax levy previously considered is authorized.

Upon such considerations, therefore, it is reasonable to conclude that your question should be answered in the affirmative and that under the circumstances indicated, the county commissioners under the authority of section 9887 G. C. may levy a tax for the purpose mentioned, and are authorized to expend from the county funds, a sum equal in amount to that expended by the society for the erection of said exhibit building, said levy however being subject to the general tax limitations prescribed in such cases by the provisions of the General Code.

Respectfully,

JOHN G. PRICE,

Attorney-General.

3212.

COUNTY AUDITOR—DUPLICATE WARRANTS—NO AUTHORITY FOR
COUNTY AUDITOR TO ISSUE DUPLICATE WARRANTS—PRACTICAL
SOLUTION DISCUSSED.

1. Section 2570 G. C. which provides for the issuance of warrants upon the county treasury by the county auditor, makes no provision relative to the issuing of duplicate warrants, and there is no authority of law enabling such official to issue a

duplicate warrant upon the county treasury, in lieu of one lawfully and previously issued, but which has been lost in the mails.

2. *Although the General Code makes no provision authorizing a county auditor to issue a duplicate warrant in lieu of one issued, but lost or destroyed before redemption, it would seem in such cases, that a practical solution of the difficulty may be found in following the general policy of section 246 G. C., in which event the county auditor should require sufficient security to insure himself against any loss occasioned by reason of the issuance of said duplicate warrants.*

COLUMBUS, OHIO, June 12, 1922.

HON. LOUIS H. CAPELLE, *Prosecuting Attorney, Cincinnati, Ohio.*

DEAR SIR:—Receipt is acknowledged of your recent communication which reads as follows:

“On March 13, 1922, the treasurer of Anderson township, Hamilton county, left with the teller of the Fifth Third National Bank of Cincinnati, Ohio, to be forwarded to the First National Bank of Mt. Washington, Ohio, for credit to his account as treasurer of Anderson township, County Warrant No. 8620 for \$323.40, representing moneys due the said township from the collection of taxes.

The warrant has been lost in the mails and request has been made for the issuance of a duplicate warrant therefor.

This department respectfully requests an opinion from you as to the authority of the auditor of this county to issue a duplicate warrant in lieu of the warrant which has been lost.”

Pertinent to your question, section 2570 G. C. defines and specifies the nature of the warrants the county auditor is authorized to issue against the funds of the county treasury, the section reads as follows:

“Sec. 2570. Except moneys due the state which shall be paid out upon the warrant of the auditor of state, the county auditor shall issue warrants on the county treasurer for all moneys payable from such treasury, upon presentation of the proper order or voucher therefor, and keep a record of all such warrants showing the number, date of issue, amount for which drawn, in whose favor, for what purpose and on what fund. He shall not issue a warrant for the payment of any claim against the county, unless allowed by the county commissioners, except where the amount due is fixed by law or is allowed by an officer or tribunal authorized by law so to do.

Upon examination of the section quoted, it would seem that the first paragraph clearly defines the nature of the warrants which may be issued and drawn by the county auditor upon the county treasurer, while the last paragraph of the same, equally indicates as to what warrants, said auditor is precluded from issuing. Hence it may be concluded, that except in such cases as may otherwise be provided by law, the authority of the county auditor to issue warrants upon the funds of the county treasurer, is limited to the provisions of this section, and since the section quoted, does not authorize the issuance of duplicate warrants by the county auditor, and the General Code makes no special provision relative to such a matter, it would seem impossible to conclude otherwise, than that such authority does not

exist; consequently it would follow that specific answer to your inquiry may only be made in the negative.

It is true special provision is made by the General Code, in the event of the loss of a warrant issued by the auditor of state under section 246 G. C., which provides, that whenever it is made to appear to the satisfaction of the auditor of state, that any warrant by him issued upon the state treasury, has been lost or destroyed prior to its presentation for payment, and there is no reasonable probability of its being found or presented, the auditor may issue to the proper person a duplicate of the lost or destroyed warrant provided that he shall require of the person making such application a bond in double the amount of such claim, payable to the state of Ohio, with surety to the approval of said auditor and the treasurer of state, conditioned to make good any loss or damage sustained by any person or persons on account of the issuance of said duplicate, and the subsequent presentation and payment of the original. It may be noted, however, that section 246 G. C. cited supra pertains only in the case of the auditor of state, and could not be extended to apply in the case of a county auditor. However, it is thought as a practical solution of your question, the general policy as expressed in section 246 G. C. might be followed by the county auditor in the instance cited, and a duplicate warrant issued by him upon receipt from the township treasurer, of bond in double the amount of the lost warrant, to secure himself against any loss resulting from the issuance of said duplicate warrant, and under the circumstances it would seem incumbent upon the auditor to require good and sufficient sureties upon such bond, since it is believed that a failure of the same would not relieve that official from personal liability, should such a contingency arise.

Respectfully,

JOHN G. PRICE,
Attorney-General.

3213.

BOARD OF EDUCATION—MAY PURCHASE REAL ESTATE AND ERECT SCHOOL BUILDING OUTSIDE OF LIMITS OF DISTRICT—SEE SECTION 7620 G. C. (108 O. L. 187).

Since section 7620 G. C. has been amended as set forth in 108 O. L., Part I, page 187, a board of education may purchase property and erect a school building and control a school outside of the territorial limits of the district, under its control.

COLUMBUS, OHIO, June 12, 1922.

HON. JESSE C. HANLEY, *Prosecuting Attorney, Lisbon, Ohio.*

DEAR SIR:—Acknowledgment is made of the receipt of your request for the opinion of this department on the following:

“The city of Salem is located in the center of Perry township, this county. The balance of the township, which for school purposes is under the control of the Perry township school board, surrounds the city of Salem on all sides. The township school board desires to centralize their schools, acquire real estate and erect a building within the corporate limits of the city of Salem.