

proceedings for such transfer. According to the terms of the petition, the said Shelby County Board of Education did not possess the power after the filing of said petition to transfer any of the territory described in the petition otherwise than in accordance with the mandatory duty imposed on said board by the filing of said petition.

Even if the county board had on April 12, 1930, or at any other time, transferred all of Clinton Township School District to Anna Rural School District, and said territory had been a part of Anna School District on April 17, 1930, the people residing in any portion of such combined districts could impose on the county board of education a mandatory duty to transfer said territory to a contiguous county, city or exempted village school district by the filing of a proper petition therefor, and I am of the opinion that it is now the duty of the Clinton County Board of Education to make the transfer to the Sidney City School District, in accordance with the petition filed with said board on April 17, 1930, and that if they fail to do so and an action in mandamus is instituted to compel them to make the transfer, a writ of mandamus will be issued requiring them to make the transfer.

Respectfully,
GILBERT BETTMAN,
Attorney General.

2139.

DISAPPROVAL, ARTICLES OF INCORPORATION OF THE AMERICAN VETERANS INSURANCE ASSOCIATION OF COLUMBUS, FRANKLIN COUNTY, OHIO.

COLUMBUS, OHIO, July 23, 1930.

HON. CLARENCE J. BROWN, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—I return herewith the articles of incorporation of the American Veterans Insurance Association of Columbus, which you submitted for my approval. Article III of said articles of incorporation discloses that one of the purposes of said association is "to transact the business of insurance as provided for Fraternal Benefit Societies in accordance with Sections 9462 to 9473, both inclusive, and especially as provided in Section 9466-5 (correct citation Section 9466, Section 5) of the General Code of the State of Ohio."

The sections cited above appear in Title IX, Division III, Subdivision I, Chapter 4, of the General Code of Ohio. Section 9465 of the General Code of Ohio (102 O. L. 533, Section 4), included in the same chapter, provides:

"Except as herein provided, such societies shall be governed by this act, and shall be exempt from all provisions of the insurance laws of this state, not only in governmental relations with the state, but for every other purpose, and no law hereafter enacted shall apply to them, unless they be expressly designated therein."

I find no statute in Title IX, Division III, Subdivision I, Chapter 4, *supra*, which empowers me to approve or disapprove articles of incorporation of a fraternal benefit association such as you submit. I do not find any statute elsewhere in the General Code, expressly designating fraternal benefit societies, agreeable to the exception in Section 9465, General Code, *supra*, which authorizes me to comply with your request.

Section 9341, as amended in 75 O. L. 357, included in Title IX, Division III, Subdivision I, Chapter 1, of the General Code, requires the approval by the Attorney General of articles of incorporation of life insurance companies. The chapter of the General Code including this provision is headed "Legal Reserve Life," and the sections of the General Code therein contained relate generally to life insurance companies doing business on the mutual or stock plan.

Section 9512 (69 O. L. 140), included in Title IX, Division III, Subdivision II, Chapter 1, of the General Code, requires the approval of the Attorney General of articles of incorporation of insurance companies formed for the purpose of transacting an insurance business other than life insurance. The chapter of the General Code containing this section is headed "General Provisions." The heading of Subdivision II, wherein is the chapter containing Section 9512, General Code, *supra*, reads: "Insurance upon property and against certain contingencies." The sections, including Section 9512, General Code, contained in Subdivision II, Chapter 1, govern generally companies doing an insurance business other than life. There are certain exceptions to this statement, the discussion of which is not necessary for the purpose of this opinion.

Section 9465, General Code, *supra*, is contained in the chapter of the General Code relating to fraternal benefit associations. The provisions of Section 9465, General Code, *supra*, are in direct conflict with the more general terms of Sections 9341 and 9512, General Code, *supra*. The only question remaining is as to whether said Section 9465, General Code, *supra*, should govern or whether I am required in all cases to follow the more general rules of Sections 9341 and 9512, General Code, *supra*. You will note that Section 9465, General Code, *supra*, was contained in an act, later in date of passage by the legislature than Sections 9341 and 9512, General Code, *supra*. It would seem that Section 9465, General Code, *supra*, being special in its application and a later enactment of the legislature, according to well known rules of statutory construction, supersedes and forms an exception to the general rules set forth in Sections 9341 and 9512, General Code. I am therefore of the opinion that I have no authority to pass on the articles of incorporation of a fraternal benefit association.

I am required by law to advise officers of the state at their request as to their duties. Proceeding on the inference in your communication that you desire my opinion as to the validity of the articles of incorporation of the American Veterans Insurance Association to guide you in the performance of your duties thereto, I deem it proper to point out certain irregularities therein.

Among the signers of said articles, I note that there appears the signature of Claude W. Rhoads. I do not find amongst the acknowledgments of the signers of said articles of incorporation any acknowledgment of the said signature of Claude W. Rhoads. Further, although the other signers of said articles are specifically designated in the body thereof as officers, trustees, or as otherwise connected with said association, I do not find that any such designation has been made in said articles of the said Claude W. Rhoads. I further note that in the acknowledgment of the signature of Dr. Donald F. Bowers attached to said articles the spelling of his name does not correspond to the spelling contained in his signature.

I further note that the space provided at the end of said articles of incorporation for the date upon which the same were signed, has not been filled in.

Respectfully,

GILBERT BETTMAN,

Attorney General.