

The county auditor must take cognizance of all laws relating to his duties, and as he is in position to know the financial condition of each school district in his county, he in submitting his budget should make some provision for including a levy so that there would be sufficient money to care for the interest and maturities for the first year.

It thus seems, therefore, that it was the intent of the legislature not to include the first year's interest in the principal sum of said bonds.

It is therefore my opinion that an amount sufficient to care for interest maturing for the first year on bonds issued under sections 5655-1 to 5655-3, General Code of Ohio, should not be included in the principal sum of said bonds.

Respectfully,

C. C. CRABBE,  
*Attorney-General.*

942.

LICENSE—UNDER SECTION 12711 G. C. A PERSON MAY MAINTAIN MORE THAN ONE OFFICE IF A LICENSE IS DISPLAYED.

SYLLABUS:

*Under the laws of Ohio a person may maintain more than one office if said person displays a license in conformity with section 12711 G. C.*

COLUMBUS, OHIO, November 30, 1923.

DR. RAY R. SMITH, *Secretary Ohio State Dental Board, Columbus, Ohio.*

DEAR SIR:—I am in receipt of your recent communication as follows:

“We are receiving so many inquiries about dentists coming and operating two or more offices. I would like an opinion of your interpretation of the law in this matter; also how would section 12711 be applicable in such cases?”

Section 12711, General Code of Ohio, provides:

“Whoever engages in the practice of dentistry and fails to keep displayed in a conspicuous place in the operating room in which he practices, and in such manner as to be easily seen and read, the license granted him pursuant to the laws of this state shall be fined not less than fifty dollars nor more than one hundred dollars.”

By the above section a person practicing dentistry must keep on display at all times in the operating room his license to practice. It is conceivable that a person having one or more offices might, by taking his license with him, be able to display the same in all offices while engaged in said practice.

Investigation of other statutes relating to the practice of dentistry fails to reveal any section which would prevent any person from having more than one office when the practice in such office is in compliance with the statutes relating to the practice of dentistry.

It is therefore my opinion that a person may, under the law in Ohio, maintain more than one office if such person displays a license in conformity with section 12711 G. C.

Respectfully,

C. C. CRABBE,  
*Attorney-General.*