

1464.

APPROVAL, BONDS OF FRANKLIN COUNTY, OHIO, IN AMOUNT OF \$97,000 FOR STREET IMPROVEMENTS.

COLUMBUS, OHIO, July 24, 1920.

Industrial Commission of Ohio, Columbus, Ohio.

1465.

BOARD OF EDUCATION—WHERE DEPOSITORY PROVIDED, BOARD IS REQUIRED TO DISPENSE WITH TREASURER OF SCHOOL MONEYS—SEE SECTION 4782 G. C.—WHO PERFORMS DUTIES OF TREASURER—CLERK OF BOARD OF EDUCATION.

1. *Under the provisions of section 4782 G. C. the board of education is required to dispense with the treasurer of the school moneys where a depository for such moneys has been provided by the board of education, and upon the establishment of such depository the clerk of the board of education of such school district shall perform all the services and duties of such treasurer.*

2. *The express repeal of a section of the statutes providing for the appointment of a treasurer of the board of education cannot be held to work an implied repeal of the various sections conferring power upon and assigning duties to the clerk of the board of education, in view of the express provisions enacted at the same time whereby such clerk of the board of education succeeded to those very powers and duties. These provisions are thus specifically kept in force and effect, and in assigning the duties of the treasurer of a board of education to the clerk of such board of education, no repealed statute was revived or attempted to be revived as were the facts involved in the case of Godfrey vs. O'Brien, 95 O. S. 166.*

COLUMBUS, OHIO, July 29, 1920.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN:—Acknowledgment is made of the receipt of your request for an opinion upon the following two questions:

- “1. What action is necessary on the part of the school board to dispense with the treasurer of the school funds?
2. Does the opinion of the attorney-general, appearing on page 72 of the 1915 Annual Report still govern?”

In submitting these two questions you also attach a brief from the city solicitor of the city of B., who desired the opinion of this department upon the question as to who was the treasurer of the board of education of the B. city school district in the light of the decision of the supreme court in the case of State ex rel vs. O'Brien, Treasurer, 95 O. S., 167, which decision was rendered by the supreme court on January 9, 1917, and after the issuing of the opinion of the attorney-general upon this question in 1915.

Delay in answering your request has been due to the fact that one of the leading points involved was then pending in the courts of the state in the case of Samuel A.