

there be a clear manifestation of a contrary purpose, the general words are to be construed as applicable to persons or things or cases of like kind to those designated by the particular words."

See also Lewis' Sutherland Statutory Construction, Vol II, Section 422.

Applying this rule of construction to the section in question, the word "securities" as used therein, means securities of the same general nature as those enumerated, and does not include loans to individuals of the kind referred to above.

I am of the opinion, therefore, that the board of trustees of a municipally owned university is not authorized to loan the funds under its control to individuals accepting collateral notes therefor.

Respectfully,

GILBERT BETTMAN,
Attorney General.

4206.

LIEN—WATER RENT—NO PRIORITY OVER A PREVIOUSLY RECORDED MORTGAGE—OPINION NO. 2100, 1930, DISCUSSED AND FOLLOWED.

SYLLABUS:

Opinion of the Attorney General appearing in Vol. II for 1930, page 1127, holding that a lien for water rents arising after the recording of a bona fide mortgage may not take precedence over said mortgage upon distribution of the proceeds from a sale of the premises to satisfy such mortgage, is adhered to.

COLUMBUS, OHIO, March 30, 1932.

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

GENTLEMEN:—I am in receipt of your communication which reads as follows:

"At the request of Mr. W. L. Dickey, City Solicitor, Portsmouth, O., we are asking for your reconsideration of the following question:

Do water rentals, certified to the county auditor for collection, take priority over other liens already a matter of record?

We are quoting from the Solicitor's letter as follows:

'In the Attorney General's Opinion, Vol. 2, page 1202-4 of 1928, the Attorney General holds that there is no priority given water rents.

In the case of *McDowell vs. Barberton* reported in the 38th Federal Reports, 2nd edition, page 786, the Federal Court holds that—"water rents are a special tax and do take priority."

We are having some controversy brought about by foreclosures on property where water rents are delinquent in this city. Our attention has been called to the former decision of the Attorney General and we in turn have cited the former decision given above which we think is a thorough discussion of the question. This case, I believe, was decided since the opinion referred to was made.

An early report on this matter would be greatly appreciated as several cases are pending in which this question was raised.'

We are also referring you to your opinion No. 2100, page 1127 of the 1930 Opinions, branch one of the syllabus of which reads as follows:

'A lien for water rents arising after the recording of a bona fide mortgage may not take precedence over said mortgage upon distribution of the proceeds from a sale of the premises to satisfy such mortgage. However, under such circumstances, a municipality may still pursue the party contracting for said service in pursuance of the rules of the water works division.'

The case of *McDowell vs. Barberton*, 38 Fed. 2d 786, referred to by the solicitor of Portsmouth, Ohio, holds that water rents constitute a tax and lien upon real estate and are therefore entitled to priority under the Bankruptcy Act. The court in that case said:

"But the state gave the color and standing of taxes to municipal water rents to the extent at least that it secured their collection by a possible lien upon the real estate."

However, that case does not hold that water rents are entitled to priority over other earlier recorded liens. It simply holds that they are entitled to priority over the claims of general creditors.

In Opinions of the Attorney General for 1930, Vol. II, page 1127, to which you refer, I held that a lien for water rents arising after the recording of a bona fide mortgage does not take precedence over said mortgage for the reason that there is no provision in the statutes which makes such lien superior to other liens. There being no such provision, the lien for water rents would take precedence over such liens only as attached to real estate subsequent thereto, and water rents do not become a lien until they are due. *Cuba vs. Druskin*, 120 N. Y. S. 381; *Mandel vs. Weschler*, 112 N. Y. S. 813.

My former opinion is therefore adhered to.

Respectfully,

GILBERT BETTMAN,

Attorney General.

4207.

SALARY—SCHOOL TEACHER—ENTITLED TO SALARY WHILE SERVING AS A JUROR.

SYLLABUS:

A teacher in the public schools, under contract for a definite time, is entitled to the payment of his regular salary for the time he is absent from duty on account of his being required to serve on a jury in the absence of any rule of the board or provisions of his contract covering the matter.

COLUMBUS, OHIO, March 30, 1932.

HON. B. O. SKINNER, *Director of Education, Columbus, Ohio.*

DEAR SIR:—I am in receipt of your request for my opinion in answer to the following question: