

In view of the foregoing, it is my opinion that :

1. By virtue of the terms of Section 12 of the act to make general appropriations, passed by the 87th General Assembly (House Bill 502), no monies therein appropriated or reappropriated for the purchase of real estate, regardless of amount, may be expended without the consent and approval of the Controlling Board, evidenced by the consent of not less than four members entered on the minutes.

2. No monies appropriated or reappropriated in said act may be expended for the construction of new buildings or new structures or other public improvements to cost in excess of five thousand dollars, without the consent and approval of the Controlling Board, evidenced in like manner. The expenditure of monies therein appropriated or reappropriated for the construction of new buildings or new structures or other public improvements, costing five thousand dollars or less, does not require such board's consent and approval.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

919.

TRUST FUNDS— UNDER SENATE BILL NO. 101, 87TH GENERAL ASSEMBLY TRUST FUNDS IN HANDS OF DEPARTMENT OF PUBLIC WELFARE RECEIVED FOR USE OF STATE SCHOOLS FOR THE BLIND AND DEAF SHOULD BE TRANSFERRED TO THE DEPARTMENT OF EDUCATION.

*SYLLABUS:*

*Under the provisions of Amended Senate Bill 101 passed by the 87th General Assembly, trust funds in the hands of the Department of Public Welfare, which have been received for the benefit or use of the State School for the Blind or the State School for the Deaf, should be transferred and given into the possession of the Department of Education.*

COLUMBUS, OHIO, August 26, 1927.

*Department of Public Welfare, Columbus, Ohio.*

GENTLEMEN:—Permit me to acknowledge receipt of your request for my opinion as follows :

“The Gillen Law, S. B. 101, passed by the 87th General Assembly, provided for the transfer of custody and control of the State School for the Deaf and the State School for the Blind from this department to the Department of Education, transfer to become effective as of August 10, 1927.

No appropriations for the maintenance of these schools was made by the General Assembly; however, under the provisions of section 7 of the general appropriation bill, authority is given the control board to make transfer of funds from one department to another whenever change is made in departmental control. At a meeting of the control board under date of August 9, 1927, transfer of funds appropriated to this department under H. B. 502 was

made to the Department of Education for the six month period ending December 31, 1927.

This section 7, while providing for transfer of funds as appropriated by the General Assembly, does not make specific mention of any other monies. At this time this department is holding trust funds belonging to these schools amounting to \$5,072.00.

We respectfully request your opinion as to what disposition should be made of such trust funds under this transfer of jurisdiction."

Upon inquiry I have been advised by your department that the trust funds to which you refer are derived from bequests made direct to the schools in question and that they are in the nature of securities being held by you for the schools pursuant to said bequests.

Section 1835 of the General Code provides that the Department of Public Welfare shall have full power to manage various state institutions, among them being the State school for the Deaf and the State School for the Blind.

Section 1840 of the General Code, provides :

"The board shall accept and hold on behalf of the state, if deemed for the public interest, any grant, gift, devise or bequest of money or property made to or for the use or benefit of said institutions or any of them, whether directly or in trust, or for any pupil or inmate thereof. The board shall cause each such gift, grant, devise or bequest to be kept as a distinct property or fund, and shall invest the same, if in money, in the manner provided by law ; but the board may, in its discretion, deposit in a proper trust company or savings bank any fund so left in trust during a specified life or lives, and shall adopt rules and regulations governing the deposit, transfer or withdrawal of such funds and the income thereof. The board shall, upon the expiration of any trust according to its terms dispose of the funds or property held thereunder in the manner provided in the instrument creating the trust.

The board shall include in the annual report a statement of all such funds and property and terms and conditions relating thereto ; provided that moneys or property deposited with officers of institutions by relatives, guardians, conservators and friends for the special benefit of any pupil or inmate shall remain in the hands of such officers for use accordingly ; but each such officer shall keep an itemized book account of the receipt and disposition thereof, which book shall be open at all times to the inspection of any member of the board of administration or of the board of state charities."

The board referred to in the beginning of the section is the old board of administration, which was abolished by the reorganization act, which act vested the powers of said board in the Department of Public Welfare.

The 87th General Assembly, in Amended Senate Bill 101, amended section 154-46 of the General Code by providing that the Department of Education should

"have all the powers and perform all duties vested by law \* \* \* in and imposed upon the department of welfare with reference to the state school for the deaf, and the state school for the blind, excepting such powers and duties in reference thereto which may now be vested in the department of finance under Section 154-28, et seq., of the General Code.

Sections 154-28, et seq., of the General Code, have no bearing upon the question before us for consideration.

It was clearly the intention of the legislature that all the powers and duties theretofore imposed by law upon the Department of Public Welfare in connection with the two schools should be transferred to the Department of Education. One of the duties heretofore exercised by your department in connection with said schools was to accept and manage any gift, devise or bequest of money made for their use. Said power was transferred by the legislature in Amended Senate Bill 101, passed by the 87th General Assembly, to the Department of Education.

It is, therefore, my opinion that the trust funds in your hands which have been received for the benefit or use of the State School for the Blind or the State School for the Deaf, should be transferred and given into the possession of the Department of Education for proper administration by that department.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

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920.

APPROVAL, BONDS OF THE VILLAGE OF BAY, CUYAHOGA COUNTY,  
OHIO—\$62,662.43.

COLUMBUS, OHIO, August 26, 1927.

*Industrial Commission of Ohio, Columbus, Ohio.*

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921.

FEES—METHOD OF COMPUTING FEES OF FOREIGN CORPORATIONS  
WHO ARE DOING BUSINESS IN OHIO.

*SYLLABUS:*

*Method of computing fees payable by foreign corporations for the right to do business in Ohio under Senate Bill 295 discussed.*

COLUMBUS, OHIO, August 26, 1927.

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

DEAR SIR:—This will acknowledge your recent communication in which you ask me to advise you as to the method to be employed in computing fees payable by foreign corporations under the provisions of Senate Bill 295, effective August 29, 1927.

You have also enclosed with your communication two letters of interested persons regarding the method of computation and I shall use one of the examples set forth in one of the letters for the purpose of my discussion.