

of the dog and kennel fund for the salary of a county dog warden and deputies is a matter within its discretion, but in no event may such board appropriate more than fifty per cent of the gross receipts of such fund for the purpose of defraying the necessary expenses of registering, seizing, impounding and destroying dogs in accordance with the provisions of Section 5652 and supplemental sections of the General Code, three-tenths of which amount so appropriated may be expended by the county auditor for registration tags, blanks, records and clerk hire. The remaining fifty per cent of such gross receipts shall be expended for claims allowed for livestock injured or destroyed, which amount, if insufficient in any year may be supplemented and increased as provided in Section 5652-7a, General Code."

Summarizing and answering your inquiry specifically it is my opinion that:

1. The Board of County Commissioners of Morgan County, Ohio, is authorized to apply such monies as now remain to the credit of the dog and kennel fund toward the payment of claims heretofore allowed, but unpaid. As provided by Section 5846, supra, the county auditor shall issue vouchers to such claimants paying them in the order in which they have been allowed. In other words, the oldest claim allowed and on file would be entitled to payment first, and so on. The balance remaining in such fund should not be pro rated among allowed, but unpaid claims, but each such claim should be paid in full as long as money for such purpose is available.

2. Upon the facts that you present Section 5652-7a, General Code, would not authorize the County Commissioners of Morgan County, Ohio, to fix increased license fees for the registration of dogs and dog kennels for the year 1928. The provisions thereof are only applicable when, in any year, there should not be sufficient money in the dog and kennel fund, after paying the expenses of administration, to pay the claims allowed for live stock injured or destroyed by dogs during that current year. By the method therein provided for fixing the license fees for the ensuing year it is clear that its provisions were not enacted with the intention that claims heretofore allowed, but unpaid, under the former law were to be considered as a basis for determining whether a deficit existed in the dog and kennel fund. Such allowed, but unpaid, claims from former years are to be paid only as and when a surplus exists in any calendar year. When so paid they should be paid in full in the order of their allowance in so far as such surplus permits.

Respectfully,
EDWARD C. TURNER,
Attorney General.

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APPROVAL, BONDS OF WASHINGTON TOWNSHIP RURAL SCHOOL DISTRICT, LUCAS COUNTY, OHIO—\$244,000.00.

COLUMBUS, OHIO, December 13, 1927.