

"As between a party to a suit and the officer or witness, the charges allowed are usually denominated 'fees;' but as between the parties to the suit these charges are usually called costs. *City of Carterville vs. Cardwell*, 132 S. W. 745, 746, 152 Mo. App. 32."

However, the Supreme Court of Ohio in the case of *State ex rel. Commissioners of Franklin County*, 77 O. S. 333, on page 338, uses this language:

"Costs, in the sense the word is generally used in this state, may be defined as being the statutory fees to which officers, witnesses, jurors and others are entitled for their services in an action or prosecution and which the statutes authorize to be taxed and included in the judgment or sentence. The word does not have a fixed legal signification. As originally used it meant an allowance to a party for expenses incurred in prosecuting or defending a suit. Costs did not necessarily cover all of the expenses and they were distinguishable from fees and disbursements."

And we feel this definition must be followed in this state and especially so as section 1579-221, General Code, puts the duty of collecting "costs" and distributing "costs" on the clerk and is the only provision for collections in criminal cases.

The legislature must have meant to include "fees" and "costs" under the designation of "costs."

It is my opinion, therefore, that the chief of police of Alliance, Ohio, cannot keep fees earned in state cases by him for services personally performed.

Respectfully,

C. C. CRABBE,

*Attorney-General.*

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2194.

APPROVAL, BONDS OF BATH TOWNSHIP CONSOLIDATED RURAL SCHOOL DISTRICT, GREEN COUNTY, \$10,200.00.

COLUMBUS, OHIO, February 2, 1925.

*Retirement Board, State Teachers Retirement System, Columbus, Ohio.*

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2195.

APPROVAL, BONDS OF EAST JEFFERSON RURAL SCHOOL DISTRICT, \$25,000.00.

COLUMBUS, OHIO, February 2, 1925.

*Retirement Board, State Teachers Retirement System, Columbus, Ohio.*