to believe the accused guilty, order the accused to enter into a recognizance to appear before the proper court of the county, viz., the common pleas court or the probate court.

In either of the above cases, if the accused, in a writing, subscribed by him and filed before or during the examination, waive a jury and submit to be tried by the magistrate, the justice of the peace may render final judgment. While the filing of such a waiver in this class of cases may seem unnecessary because the accused would in no event be entitled to a jury trial inasmuch as the penalty therein provided is only a fine, by the express terms of the statute above cited, unless such waiver be filed, the justice of the peace is without jurisdiction to hear and finally determine the cause.

> Respectfully, Edward C. Turner, Attorney General.

512.

APPROVAL, NOTE OF FALLS TOWNSHIP RURAL SCHOOL DISTRICT, HOCKING COUNTY, \$6,720.00.

Columbus, Оню, Мау 19, 1927.

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

513.

MUNICIPALITY—ALTERATION OF CERTIFICATE—SECTIONS 13105, 13088 AND 5660, GENERAL CODE, DISCUSSED—"FALSE" AND "FRAUDULENT" DISCUSSED—OBLIGATION ENTERED INTO WITH-OUT CERTIFICATE NULL AND VOID—CRIMINAL LIABILITY DIS-CUSSED.

SYLLABUS:

1. Under Section 13088, General Code, an offense is committed when one maliciously alters, defaces or mutilates the whole or part of a record authorized to be made by law pertaining to a municipal office or officer, or an other public record authorized by law, or a paper or writing duly filed under authority of law with, in or by a municipal office or officer.

2. Whether or not the changing of the date on an invoice for supplies sold to a municipal corporation would constitute a violation of Section 13088, General Code, would depend upon the facts in each particular case, including facts showing whether or not such alteration was done maliciously, whether or not the bill was a paper or writing duly filed under authority of law with, in or by a municipal office or officer, et cetera.