While these two sections contemplate the organization of boards, the duties of which are similar, they must necessarily, for all purposes, be considered as different boards. However, an examination of the general election laws will show that in many instances wherein the laws would relate only to counties in which there was a board of deputy state supervisors and inspectors of elections, the words "deputy supervisors of elections" is used. While I am unable to find any instance in which the title "board of deputy state supervisors and inspectors of elections" is intended to include "board of deputy state supervisors of elections," it is believed that from a study of section 8 of this act, which is the emergency clause, it will be apparent that by the use of the words "board of deputy state supervisors and inspectors of elections" it is meant such board and a board of deputy state supervisors of elections. Section 8 of this act provides:

"This act is hereby declared to be an emergency law, necessary for the immediate preservation of the public peace, health and safety. The reasons for such necessity lie in facts which two-thirds of all the members elected to each branch of the General Assembly have considered, found and determined and which are separately set forth herein as follows: There are a great many municipalities and school districts which are unable to carry on their necessary activities with the funds derived from taxation and all other sources of revenue and if authority is not vested in said subdivision to obtain the necessary funds with which to function, the peace, health and safety of the community will be endangered. Legislation necessary to determine the facts pertaining to a deficiency and certifying the same to the auditor, and the collection of the same in June, 1925, is absolutely essential to the municipalities and school districts. Therefore this act shall go into immediate effect."

In section 4 of this act may be found the following words:

"Upon the filing with the board of elections before May 1, 1925."

This would further indicate an intent to include "boards of deputy state supervisors of elections" within the phraseology of this act.

It is therefore my opinion that the term "board of deputy state supervisors and inspectors of elections." as used in this act includes such board and the board of deputy state supervisors of elections.

Respectfully,
C. C. Crabbe,
Attorney-General.

2245.

APPROVAL, BONDS OF VILLAGE OF WORTHINGTON, FRANKLIN COUNTY, \$8,000.00.

Columbus, Ohio, February 28, 1925

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.