1691.

APPROVAL, NOTES OF BOARDMAN RURAL SCHOOL DISTRICT, MA-HONING COUNTY, OHIO—\$140,000.00.

COLUMBUS, OHIO, February 9, 1928.

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

1692.

APPROVAL, BONDS OF THE VILLAGE OF LYNDHURST, CUYAHOGA COUNTY, OHIO—\$27,000.00.

COLUMBUS, OHIO, February 9, 1928.

Industrial Commission of Ohio, Columbus, Ohio.

1693.

APPROVAL, BONDS OF HUBBARD VILLAGE SCHOOL DISTRICT, TRUM-BULL COUNTY, OHIO—\$42,000.00.

COLUMBUS, OHIO, February 9, 1928.

Industrial Commission of Ohio, Columbus, Ohio.

1694.

HOLIDAY—LINCOLN'S BIRTHDAY—ARMISTICE DAY—FALL ON SUNDAY IN 1928 A. D.—STATE DEPARTMENTS NOT REQUIRED TO OBSERVE FOLLOWING MONDAY.

SYLLABUS:

1. The twelfth day of February, known as Lincoln's Birthday, is not a holiday, for all purposes, but is only a holiday for the purpose of computing time in reference

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to payment and protest of commercial paper. The fact that February 12th, 1928, falls on Sunday does not require State Departments to observe Monday, February 13, 1928, as a holiday.

2. The fact that November 11th, 1928, falls on Sunday does not require State Departments to observe Monday, November 12th, 1928, as a holiday.

COLUMBUS, OHIO, February 9, 1928.

HON. BERT B. BUCKLEY, Treasurer of State, Columbus, Ohio.

DEAR SIR:—This will acknowledge your letter dated February 6, 1928, which reads:

"Section 8301 of the General Code treating upon legal holidays provides that 'The twelfth day of February, known as Lincoln's Birthday; * * * shall for the purpose of this division' be a holiday. The 12th day of February, 1928, falls on Sunday.

Paragraph Ten of Section 8301 of the General Code provides for the observance on the next succeeding secular or business day after such holiday where certain mentioned days fall on Sunday. Apparently the General Assembly in creating Lincoln's Birthday as a legal holiday (108 v. Part One 132) amended the first part of Section 8301, General Code, but did not correct paragraph ten of such section. Under the provisions of Section 8301 of the General Code, should Monday, February 13th, 1928, be observed officially as Lincoln's Birthday by State Departments?

Attention is invited to the fact that Armistice Day in the present year of 1928, occuring on the 11th day of November and made a holiday by the last General Assembly, as amended in Section 5977 (112 O. L. 64) also falls on Sunday. Under existing law with Armistice Day falling on Sunday, should the following secular or business day of Monday, November 12th, be observed officially by State Departments as a holiday?"

Your attention is directed to Section 8301, General Code, which provides:

"The following days, viz.:

- 1. The first day of January, known as New Year's Day;
- 2. The twenty-second day of February, known as Washington's birthday;
 - 3. The thirtieth day of May, known as Decoration or Memorial Day;
 - 4. The fourth day of July known as Independence Day;
 - 5. The first Monday of September, known as Labor Day;
 - 6. The twelfth day of October, known as Columbus Discovery Day;
 - 7. The twenty-fifth day of December, known as Christmas Day;
- 8. Any day appointed and recommended by the governor as a day of fast or thanksgiving;
 - 9. The twelfth day of February, known as Lincoln's birthday and;
- 10. Any day which may hereafter be made a legal holiday, shall for the purpose of this division, be holidays. But if the first day of January, the twenty-second day of February, the thirtieth day of May, the fourth of July, or the twenty-fifth day of December be the first day of the week, known as Sunday, the next succeeding secular or business day shall be a holiday."

This office rendered an opinion, reported in Opinions, Attorney General, 1917, Vol. 1, page 289, with reference to this section of the General Code, and your attention is accordingly directed thereto.

The fact that the Legislature amended the first part of Section 8301 and did not change paragraph 10 thereof so as to include Lincoln's birthday is a clear indication that when the 12th day of February falls on Sunday the next succeeding secular or business day is not to be a holiday.

In view of the foregoing and answering your first question specifically, it is my opinion that the fact that February 12th, 1928, falls on Sunday does not require State Departments to observe Monday, February 13, 1928, as a holiday.

In answer to your second question your attention is directed to Section 5977, General Code, which, in so far as pertinent, provides:

"* * The eleventh day of November shall be known as Armistice Day and is hereby declared to be a legal holiday."

If it had been the intention of the Legislature that, when Armistice Day fell on the first day of the week, known as Sunday, the next succeeding secular or business day should be a holiday, it would have been so expressed.

It is therefore my opinion that the fact that November 11th, 1928, falls on Sunday does not require State Departments to observe Monday, November 12th, 1928, as a holiday.

Respectfully,
Edward C. Turner,
Attorney General.

1695.

APPROVAL, BONDS OF GRANDVIEW EXEMPTED VILLAGE SCHOOL DISTRICT, FRANKLIN COUNTY—\$25,000.00.

COLUMBUS, OHIO, February 9, 1928.

Industrial Commission of Ohio, Columbus, Ohio.

1696.

DISAPPROVAL, ABSTRACT OF TITLE (RETURNED FOR CORRECTION) TO LAND OF SOLOMON KLINE AND RACHEL C. KLINE, IN LAUREL TOWNSHIP, HOCKING COUNTY, OHIO.

Columbus, Ohio, February 9, 1928.

Hon. Carl E. Steeb, Secretary, Ohio Agricultural Experiment Station, Columbus, Ohio.

DEAR SIR:—There has been submitted to this department for examination an abstract of title with respect to certain lands situated in Laurel Township, Hocking County, Ohio, and more particularly described as follows: