or not the mere filing of the oath with the bond amounts to a substantial compliance with this requirement. Mechem on Public Officers and Offices, section 268, states:

"And inasmuch as the substance is ordinarily more to be regarded than the form, it is quite generally held that, unless the statute expressly declares that a bond not executed in the form prescribed shall be void, the statute will be construed as directory only and a substantial compliance with it will suffice."

Place vs. Taylor, 22 O. S. 317, is cited by the text writer to support this statement. Filing the oath, although no endorsement is made on the bond, would seem to be substantial compliance with the statute.

Even adopting the view that there has not been substantial compliance in this respect, under my predecessor's 1930 opinion, supra, an endorsement made even now would be sufficient to constitute the commissioner a de jure officer from the time of making such an endorsement. In that opinion, the justice of the peace in question took the oath of office in January, 1928, before an officer ineligible under the statute to administer the oath, and acted as a de facto officer until December, 1929, when he took the oath before the proper officer. The opinion was then given that he became a de jure officer in December, 1929, no quo warranto proceedings having been instituted before that time. It follows from this opinion that, although the oath has not been endorsed upon the bond, this act may still be done and all requirements for qualification will have been met.

A reasonable time is deemed to be the test for completing the legal requirements necessary to qualification, in order to constitute one a de jure officer from the time of taking office. I am of the opinion that such time has not expired, ergo, a proper endorsement now made will refer back to January 3, and render the commissioner a de jure officer from the time he took office.

Based upon the foregoing, it is my opinion that:

- 1. Where the statute fails to specify the time within which acts necessary to qualifications for public office shall be performed and where all of such acts are completed within a reasonable time after assuming official duties, such office shall not be considered vacant within the meaning of section 7 of the General Code.
- 2. All acts of such officer are valid whether performed before or after such completion of the steps necessary for qualification.

Respectfully,

John W. Bricker,

Attorney General.

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APPROVAL, NOTES OF SALEM CITY SCHOOL DISTRICT, COLUM-BIANA COUNTY, OHIO—\$25,000.00.

COLUMBUS, OHIO, February 1, 1933.