the several counties comprising such district and their decision shall be final."

The clerk in the above instance would lose his ministerial status and would be one of those who would directly decide a question at issue in a senatorial district, a congressional district or a court of appeals district.

The incompatibility existing between the office of county auditor and the office of clerk of the board of elections in a county, is more marked in those counties which contain registration cities than in the county wherein this question arises. In the larger counties, where there are registration cities, under section 4896 G. C. a person who desires to register, knowing that he will be absent, "may go before such clerk at the office of the board and the clerk \* \* shall thereupon \* \* \* make registration of such person \* \* \*." Similarly section 4938 provides that the registers, duplicate lists and ballot boxes shall be returned to "the clerk at the office of the board within twenty hours."

Section 4944 provides for the payment of the registrars for their services, and "such allowance and order shall be certified by the chief deputy and clerk of the board to the city or county auditor."

From the above discussion, based upon the question submitted, and the sections of the statutes quoted, it is therefore the opinion of this department that:

- (1) The office of county auditor is incompatible with any and all offices or employments which receive or pay out funds of the county, or where such offices or employments make a certificate to the county auditor for the payment of claims, and the county auditor cannot fill a second position when the duties of said second position or office require the incumbent to account for, receive or expend moneys or funds of the county, or to certify claims to the county auditor for payment.
- (2) The offices of county auditor and clerk of the board of deputy state supervisors of elections are incompatible and may not be held by one and the same person at the same time.

Respectfully,

JOHN G. PRICE,

Attorney-General.

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APPROVAL, BONDS OF GREEN TOWNSHIP RURAL SCHOOL DISTRICT IN AMOUNT OF \$64,000, TO PURCHASE AND EQUIP SCHOOL HOUSE.

COLUMBUS, OHIO, December 31, 1920.

Industrial Commission of Ohio, Columbus, Ohio.