

by sheriffs for feeding prisoners and other persons confined in the county jail in the larger counties.

For these reasons it is my opinion that the same rule applies to all counties of the state with reference to the allowances made to the sheriff for feeding prisoners and other persons confined in the county jail, except that in certain counties wherein the daily average number of prisoners confined in the county jail during the year next preceding did not exceed twenty in number the allowances so made to the sheriff must be within the limits of fifteen cents and twenty-five cents per meal, and that the sheriff must in all counties, on the fifth day of each month render to the county commissioners an itemized and accurate account, with all bills attached, showing the actual cost of keeping and feeding prisoners and other persons placed in his charge and the number of meals served to each such prisoner and other persons during the preceding month. Allowances made to the sheriff for this purpose must be in accordance with the itemized account so filed by him.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

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308.

APPROVAL, BOND FOR FAITHFUL PERFORMANCE OF DUTIES—JOSEPH RAYMOND BURKEY.

COLUMBUS, OHIO, April 11, 1927.

HON. GEORGE F. SCHLESINGER, *Director of Highways and Public Works, Columbus, O.*

DEAR SIR:—You have submitted for my consideration an official bond of Joseph Raymond Burkey, given in accordance with the requirements of Section 1182 of the General Code, for the faithful performance of his duties as deputy state highway commissioner.

To this bond is attached a certificate of the surety company to the effect that the person signing said bond in behalf of said company is its attorney in fact, and is authorized to sign an official bond of this nature for the amount therein involved, binding upon said company.

It has been ascertained by this department that the said surety company is authorized to transact its business of fidelity and surety insurance in this state.

Finding said bond in proper legal form, and properly executed, I have noted my approval thereon, and am returning the same herewith to you.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

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309.

COUNTY BOARD OF REVISION—SECTION 5548, GENERAL CODE, CONSTRUED.

SYLLABUS:

1. *The County Board of Revision is unauthorized to decrease the valuation of property appraised under the provisions of Section 5548, General Code, by the county auditor,*