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the Controlling Board, signed by the secretary thereof, that in accordance with Section 12 of House Bill No. 502, 87th General Assembly, said board has properly consented to and approved the expenditure of the monies appropriated by the 87th General Assembly for the purpose covered by this contract. In addition, you have submitted a contract bond upon which the Globe Indemnity Company appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the workmen's compensation have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully, EDWARD C. TURNER, Attorney General.

1763.

DOGS-DUTY OF COUNTY AUDITOR TO REGISTER-FEES.

SYLLABUS:

It is the duty of county auditors to register unregistered dogs during the ycar. By the terms of Section 5652-2, General Code, the applicant therefor is required to pay the registration fee provided by Section 5652, General Code, unless the dog in question became three months of age after July first in which case the terms of Section 5652-7b, General Code, would apply.

Columbus, Ohio, February 25, 1928. -

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN:—This will acknowledge your letter of recent date which reads as follows:

"Since submitting to your department for opinion a number of questions relating to the interpretation of the dog law we have received an additional question, which we desire to add to our former request.

QUESTION: When a person takes possession of a stray dog, which has no registration tag, and such person makes application to the county auditor for registration after January 20th in any year, what should he be required to pay for the registration of such dog and may the county auditor refuse to register such a dog?"

The answer to the question that you present is found in Sections 5652 and 5652-2, General Code, which provide:

Section 5652. "Every person who owns, keeps or harbors a dog more than three months of age, annually, before the first day of January of each year, shall file together with a registration fee of one dollar for each male or spayed female dog, and a registration fee of three dollars for each female dog unspaved, in the office of the county auditor of the county in which such dog is kept or harbored, an application for registration for the following year beginning the first day of January of such year, stating the age, sex, color, character of hair, whether short or long and breed, if known, of such dog, also the name and address of the owner of such dog. Provided that an affidavit shall be made to the county auditor and filed with application for registration of each spayed female dog, stating that said female dog has been effectively spayed. And provided further that if such application for registration is not filed and said fee paid on or before the twentieth day of January of each year, the county auditor shall assess a penalty of one dollar upon such owner, keeper or harborer, which must be paid with the registration fee. Provided, however, no person shall be charged a penalty where the dog is bought from outside of the State of Ohio or becomes three months of age after January twentieth of any year, and provided said license shall be applied for within thirty days after said dog is bought or becomes three months of age."

Section 5652-2. "Every person immediately upon becoming the owner, keeper or harborer of any dog more than three months of age or becoming the owner of a dog kennel, during any year, shall file like applications, with fees, as required by Sections 5652 and 5652-1 for registration for the year beginning January first prior to the date of becoming the owner, keeper or harborer of such dog or owner of such dog kennel."

As provided by Section 5652-2, supra, every person immediately upon becoming the owner, keeper or harborer of any dog more than three months of age, during any year, shall file like applications, with fees, as required by Section 5652, supra.

In this connection your attention is directed to Opinion No. 1720, dated February 16, 1928, addressed to you, the first paragraph of the syllabus of which reads as follows:

"1. Section 5652, General Code, authorizes county auditors to assess the penalty therein provided only in cases where a person, who owns, keeps or harbors a dog more than three months of age before the first day of January of any year, fails to apply for the registration of such dog on or before January twentieth of such year."

and to an opinion of this office which appears in Vol. I, Opinions, Attorney General for 1918, at page 368, the syllabus of which reads as follows:

"It is the duty of the county auditor to accept registration during the year of unregistered dogs which were subject to registration prior to the first day of January for the following year and which have not been seized or impounded. In registering such dogs, the auditor is authorized to receive only the proper fees provided for in Section 5652, G. C."

Although Sections 5652 and 5652-2, supra, have been amended since this opinion was rendered, such amendment does not affect the conclusions therein reached.

In the event a person becomes the owner, keeper or harborer of a stray dog after July first the provisions of Section 5652-7b, General Code, viz.:

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"The license fee for any dog, becoming three months of age, after July 1st of any year * * * shall be one-half of the original fee."

would apply.

In view of the foregoing and answering your question specifically, it is my opinion that it is the duty of county auditors to register unregistered dogs during the year. By the terms of Section 5652-2, General Code, the applicant therefor is required to pay the registration fee provided by Section 5652, General Code, unless the dog in question became three months of age after July first in which case the terms of Section 5652-7b, General Code, would apply.

Respectfully,

Edward C. TURNER, Attorney General.

1764.

POOR-DUTY OF TOWNSHIP TRUSTEES.

SYLLABUS:

By the terms of Section 3476, General Code, the trustees of each township are required to afford, at the expense of the township, public support or relief to all persons who are in condition requiring it, who reside in the territory within the township which lies outside the corporate limits of cities.

Columbus, Ohio, February 25, 1928.

HON. HENRY W. HARTER, JR., Prosecuting Attorney, Canton, Ohio.

DEAR SIR:-This will acknowledge your letter dated February 17, 1928, which reads as follows:

"Your opinion is desired in regard to the following question:

Can township trustees provide for poor and needy residents of the township who reside within the limits of an incorporated village?

This question arises by reason of the fact that the examiner in our county has stated that township trustees may not provide aid for persons living within an incorporated village even though such aid is necessary, holding that the municipality itself must provide for its own poor. Under the law as we understand it only cities are obliged to give to or care for their poor and that the township trustees provide for the poor for temporary relief outside of the cities in their respective townships."

Your attention is directed to Section 3476, General Code, which provides:

"Subject to the conditions, provisions and limitations herein, the trustees of each township or the proper officers of each city therein, respectively, shall afford at the expense of such township or municipal corporation public support or relief to all persons therein who are in condition requiring it. It is the intent of this act (G. C. Sections 3476 et

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