The law making it the duty of the sheriff to preserve the public peace, and, therefore, be at all times subject to call differentiates said officer from the other county officers, and being so subject I am of the opinion that it is against public policy that he should hold any other public office which would interfere with his duties as sheriff, as above indicated.

Under the provisions of the statutes governing humane societies it is provided that the compensation for the humane agent shall be fixed, so far as the county is concerned, by the county commissioners at a monthly salary of not less than twenty-five dollars. Since the sheriff has certain duties to perform which are likewise placed upon the humane agent, it could be well said that in a given case he was receiving double compensation for the services performed and this, I believe, is against public policy.

I am, therefore, of the opinion that it is against public policy for a sheriff to be appointed as humane officer."

There is no specific statutory inhibition upon a sheriff acting as dog warden or upon a dog warden acting as sheriff; nor do I think the duties of the two positions are such as to make them incompatible at common law. Upon consideration, however, of the apparent intent of the legislature, I am constrained to the opinion that a county sheriff can not legally hold the position of dog warden, and it of course follows that the deputy sheriffs as such are not empowered to perform the duties of dog warden or deputy dog warden.

Respectfully,
EDWARD C. TURNER,
Attorney General.

803.

SCHOOLS—RELATIVE TO THE DIVISION OF THE FUNDS OR INDEBT-EDNESS OF A RURAL SCHOOL DISTRICT AND A CITY OR VIL-LAGE SCHOOL DISTRICT WHEN SUCH RURAL DISTRICT IS AN-NEXED TO SUCH CITY OR VILLAGE SCHOOL DISTRICT.

SYLLABUS:

There is no provision of law whereby a division may be made of the funds or indebtedness of a rural school district, and a city or village school district, when a portion of the rural school district automatically becomes a part of the city or village school district, by reason of the annexation by the municipality comprising the city or village school district of a portion of the territory comprising the rural school district, unless there is indebtedness on the school property located in the territory annexed, in which event the board of education of the city or village school district shall assume such indebtedness.

COLUMBUS, OHIO, July 28, 1927.

Hon. J. L. Clifton, Director of Education, Columbus, Ohio.

DEAR SIR:—This will acknowledge receipt of your request for my opinion as follows:

"In July, 1926, a portion of Van Buren township was annexed to the village of Oakwood in Montgomery county. No revision was made in the tax duplicate with the result that the Oakwood school district did not receive any benefits from either the December, 1926 or June, 1927 tax collections.

Up to the present time there has been no division of funds or indebtedness between the Van Buren township school district and the Oakwood village school district.

Your opinion is desired as to who is responsible for making such a division and whether such division shall cover the school year 1926-27 just past."

By the provisions of Section 4690, General Code, territory annexed to a city or village automatically becomes a part of the city or village school district. Under the present law, however, there is no provision for the apportionment of the property or indebtedness of the city or village school district and the school district from which the territory annexed to the municipality has been detached, except in the event there is school property located within the territory annexed, when, as provided by the statute the city or village school district to which the territory has been annexed becomes liable for the indebtedness, if any, upon such school property.

The question of the division of the funds and indebtedness of the Oakwood Village and the Van Buren Township Rural School District in Montgomery County was considered in an opinion of my predecessor directed to the Honorable Albert H. Scharrer, Prosecuting Attorney for Montgomery County, on October 18, 1926. This opinion may be found in Opinions of the Attorney General, 1926, p. 424.

In addition to the authorities cited in the above opinion, I would direct your attention to the provisions of Section 7600, General Code, wherein there is incorporated this provision:

"The school tax levied by boards of education and collected from the several districts or parts of districts in the county shall be paid to the districts from which it was collected."

In view of the authorities above referred to, I am of the opinion that no part of the taxes collected from Van Buren Township Rural School District can be paid to the Oakwood Village School District.

Respectfully,
EDWARD C. TURNER,
Attorney General.

804.

DISAPPROVAL, FORM OF PROPOSED AGREEMENT FOR LOCATION AND MAINTENANCE OF A TRANSMISSION LINE ACROSS MASSILLON STATE HOSPITAL PROPERTY.

COLUMBUS, OHIO, July 28, 1927.

HON. JOHN E. HARPER, Director, Department of Public Welfare, Columbus, Ohio:

DEAR SIR:—You have submitted for my approval as to form a copy of a proposed agreement between the State of Ohio, acting by and through the Director of Public Welfare, and The Ohio Public Service Company, of Elyria, covering the location and maintenance of a transmission line across the Massillon State Hospital property.

The above agreement is in the form of a lease executed pursuant to an act passed by the General Assembly of Ohio on April 16, 1919, granting to the Massillon Electric and Gas Company, which company has been succeeded by The Ohio Public Service Company, the right to enter upon the Massillon State Hospital property and con-