2255.

APPROVAL, BONDS OF VILLAGE OF EUCLID, CUYAHOGA COUNTY, \$5,000.00.

COLUMBUS, OHIO, March 2, 1925.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

2256.

ELECTIONS—TABULATING MACHINES PURCHASED FOR USE OF DEP-UTY STATE SUPERVISORS AND INSPECTORS OF ELECTIONS IN A REGISTRATION CITY, SHOULD BE CHARGED AGAINST THE CITY.

## SYLLABUS:

Costs of purchase of tabulating machines and totalizers for use of the officers in the office of the deputy state supervisors and inspectors of elections in a registration city, should be charged against the city, and not the county.

COLUMBUS, OHIO, March 3, 1925.

HON. ROY R. STUART, Prosecuting Attorney, Toledo, Ohio.

DEAR SIR:—I am in receipt of your communication as follows:

"The Board of Deputy State Supervisors and Inspectors of Elections has submitted two bills to Lucas county for payment, involving the purchase of tabulating machines and instruments called totalizers. Both of these machines are used in the tabulation of the vote in the preparation of the abstract.

"The board was of the opinion that the purchase of these machines was necessitated by the great number of candidates appearing upon the ballot at the last general election.

"I would appreciate an opinion from your office as to whether these bills are proper charges against the county. It appears to me that they would be proper charges against the city of Toledo, as the city is required to furnish the proper furniture, equipment, etc., of the board. The board, however, is of the opinion that inasmuch as the use of the tabulators and totalizers is required more for general elections than city elections, the bill is a proper one to be charged against the county."

Section 4821, General Code, provides:

"All proper and necessary expenses of the board of deputy state supervisors shall be paid from the county treasury as other county expenses, and the county commissioners shall make the necessary levy to provide therefor. In counties containing annual general registration cities, such expenses shall include expenses duly authorized and incurred in the investigation and prosecution of offenses against laws relating to the registration of electors, the right of suffrage and the conduct of elections."

108 OPINIONS

This general provision is subject to many exceptions, examples of which are sections 4991 and 4946, General Code, relating to payment of registrars; section 4942, relating to compensation of deputies and clerks. Section 4946 is another exception to this general provision and provides:

"The additional compensation of members of the board of deputy state supervisors and of its clerk in such city hereinbefore specified, the lawful compensation of all registrars of electors in such city, the necessary cost of the registers, books, blanks, forms, stationery and supplies provided by the board for the purposes herein authorized, including poll books for special elections, and the cost of the rent, furnishing and supplies for rooms hired by the board for its offices and as places for registration of electors and the holding of elections in such city shall be paid by such city from its general fund. Such expense shall be paid by the treasurer of such city upon vouchers of the board, certified by its chief deputy and the clerk and the warrant of the city auditor. Each such voucher shall specify the actual services rendered, the items of supplies furnished and the price or rates charged in detail."

The first part of section 4946 provides that "registers, etc., provided by the board for the purposes herein authorized" shall be paid by the city. The "purposes herein authorized" refers to registration. The section then continues: "and the cost of the rent, furnishing and supplies for rooms hired by the board for its offices."

In Opinions of the Attorney-General for 1912, Vol. 1, p. 200, the question of proper distribution of costs incurred by the deputy state supervisors and inspectors of elections is very thoroughly discussed, and in conclusion (page 212) it is said:

"The general office expenses of the board of deputy state supervisors of elections in registration cities must be borne by the city."

In Opinions of the Attorney-General for 1916, Vol. 2, p. 1001, is the following:

"It was held in an opinion of my predecessor, Honorable Timothy S. Hogan, found at page 200, 212, of the Report of the Attorney-General for the year 1912, that under the provisions of section 4696 G. C., supra, the general office expense of the board of deputy state supervisors of elections in registration cities must be borne by the city. That is to say, the general expense of rent, furnishing and supplies of the office rooms of the board of deputy state supervisors of elections, when located within a registration city, shall be paid from the city from its general fund. In this opinion I fully concur. If the general offices of the board were located elsewhere in the county than in a registration city, then the rent, furnishing and maintenance of such office would be chargeable to neither nor to both of said cities as such. The expense of the rent, furnishing and maintenance of such general office, if necessary, would then be payable under the provisions of section 4821 G. C., which are as follows:

"'All proper and necessary expenses of the board of deputy state supervisors shall be paid from the county treasury as other county expenses, and the county commissioners shall make the necessary levy to provide therefor. In counties containing annual general registration cities such expenses shall include expenses duly authorized and incurred in the investigation and prosecution of offenses against laws relating to the registration of electors, the right of suffrage, and the conduct of elections."

"The general provisions of this section must, however, give way to the special provisions of section 4696, G. C., supra, particularly applicable to

the class of expenses under consideration, viz.: expenses of offices in the particular class of cities therein referred tc."

In view of the statute and opinions cited above, it is my opinion that the costs of purchase of tabulating machines and totalizers for use in the offices of the board of deputy state supervisors and inspectors of elections in a registration city should be charged against the city and not the county.

Respectfully,
C. C. CRABBE,
Attorney-General.

2257.

FINAL JUDGMENT FOR CONTRACTUAL OBLIGATION—SUBDIVISION MUST PLACE LEVY FOR JUDGMENT ON DUPLICATE IN ITS ENTIRETY.

## SYLLABUS:

A subdivision against which final judgments have been taken for contractual obligations must place the levy for such judgment on the duplicate in its entirety and may not divide the same into installments.

COLUMBUS, OHIO, March 4, 1925.

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

Gentlemen:—I am in receipt of your communication as follows:

"We are in receipt of a letter from Mr. Frank Delay, Solicitor of the City of Jackson, Ohio, which reads:

"On November 13, 1924, The Jackson Mutual Water Company recovered a judgment against the City of Jackson in the amount of \$23,460.00, being for unpaid rental of fire hydrants for the fire protection of said City. The obligation therefor arose through various ordinances of said City providing for the rental of the hydrants, at rates fixed by the Public Utilities Commission of Ohio on appeals from the rates fixed in the ordinances.

"The City of Jackson is wholly unable, within the limits of its funds available, to pay said judgment. Its revenue from tax collections within the fifteen mill limitation is even now insufficient, after providing for sinking fund and interest requirements, for its ordinary operating expenses. If this judgment is required to be paid out of current revenues for one year, within the ten or fifteen mill limitation, there will be nothing left with which to run the city.

"The judgment creditor is insisting upon payment, and threatens, unless provision is made looking to the funding or payment of the judgment, to proceed to collect by execution.

"Your advice is requested upon the following:

"'1. Is there any authority of law by which this judgment can be funded into bonds?