for the conduct of registration; and the cost of printing and posting precinct registration lists; shall be charged to the subdivision in which such registration is held."

You inquire as to whether or not three specific expenses of the board of elections of a county may be charged in whole or in part to a registration city within such county, viz., storage, repair and maintenance of voting houses.

Considering first the matter of rent of the storage lot and repair, paragraph "a" of Section 4785-20, supra, expressly provides that "the expenditures for the \* \* repair, care and custody of polling places (and) booths \* \* \* shall be paid in the same manner as other county expenses are paid." The term "polling place" is defined in Section 4785-3, paragraph "m" as follows:

"The term 'polling place' shall mean the booth or place provided in each precinct for casting ballots at an election."

Obviously the voting houses to which you refer are the places provided for the casting of election ballots. They are, therefore, "polling places" within the meaning of the term as used in Section 4785-20, supra. Rent for a lot upon which to store these voting houses is an expenditure for the custody of polling places and this item as well as that of repair must, under the express provisions of the foregoing section, be paid by the county.

There remains to be considered the question of where lies the responsibility of paying the cost of maintaining these voting houses. There are some items which may probably be considered as maintenance which, under paragraphs "b2," "c" and "d" of Section 4785-20, supra, would be chargeable to the municipality. I refer to certain costs of heating, lighting and perhaps moving. Even if these costs may be said to be maintenance costs, they are apparently exclusive, since it is provided that "all other expenses of the board which are not chargeable to a political subdivision in accordance with this section, shall be paid in the same manner as other county expenses are paid." Therefore, it must follow that general maintenance costs, such as painting for instance, must be paid by the county.

Specifically answering your questions, it is my opinion that the rent of a lot for the storage of voting houses and the cost of repair and general maintenance of such houses must, under the provisions of Section 4785-20, General Code, be paid by the county.

Respectfully,

GILBERT BETTMAN,

Attorney General.

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APPROVAL, BONDS OF MAGNOLIA RURAL SCHOOL DISTRICT, CARROLL COUNTY, OHIO—\$70,000.00.

COLUMBUS, OHIO, January 21, 1931.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.