

of such act. However, it is probable that council could terminate the fund in so far as future relief to be granted is concerned. In any event, in the case you present apparently nothing has been done and therefore the question of vested rights would not arise.

In considering the second branch of your inquiry as to whether it is the duty of council to provide funds for a police relief fund when there are no pensions to be paid, but relief payments are contemplated, it is assumed that you refer to a case in which no attempt has been made to repeal the legislation creating the police relief fund. It will be noted that Section 4621 supra, provides in substance that each municipality availing itself of the provisions of the act "to maintain the police relief fund * * * shall levy a tax not to exceed three-tenths of a mill," etc. It is true that the remaining portion of the sentence, relating to a fund "sufficient in amount within the three-tenths of a mill to provide funds for the payment of all pensions granted to policemen under existing laws" might be construed as limiting the power to levy for the purpose of paying pensions. However, by taking the provisions of the section by its four corners, it is believed that the purpose of the levy is to provide for relief and such relief as the board of trustees has determined shall be granted. As pointed out in Opinion 1927, issued to your Bureau under date of March 30, 1930, there is no valid distinction between pensions and relief. In effect, relief and pensions are one and the same thing. Therefore, it is believed that where a municipality has taken such action as is necessary for the establishment of a police relief fund and the creation of a board of trustees of such fund, it is the mandatory duty of council of such municipality to provide a reasonable sum under the provisions of Section 4621 to maintain the police relief fund even though there are no pensions to be paid therefrom but there are contemplated payments for relief. In other words, the act contemplates that there will be obligations to be paid from the fund and in anticipation thereof the council should provide a reasonable amount for said purpose notwithstanding at the time the relief is requested there are no existing obligations.

Based upon the foregoing, and in specific answer to your inquiries, I am of the opinion:

1. Where a municipal council has passed an ordinance establishing a police relief fund and a board of trustees has been created and no other action has been taken, the council may legally repeal legislation establishing said fund if it chooses to do so.
2. Under the provisions of Section 4621 of the General Code, it is the duty of council to provide funds to maintain the police relief fund even though there are no pensions to be paid therefrom at the time said levy is requested.

Respectfully,

GILBERT BETTMAN,
Attorney General.

2268.

APPROVAL, BONDS OF LAUREL RURAL SCHOOL DISTRICT—HOCKING
COUNTY, OHIO—\$3,500.00.

COLUMBUS, OHIO, August 29, 1930.

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