

847.

BONDS—PERRY RURAL SCHOOL DISTRICT, LAKE COUNTY,  
\$11,000.00.

COLUMBUS, OHIO, July 7, 1939.

*Retirement Board, School Employes' Retirement System, Columbus, Ohio.*

GENTLEMEN :

RE: Bonds of Perry Rural School District, Lake County,  
Ohio, \$11,000.

The above purchase of bonds appears to be part of a \$45,000 issue of schoolhouse bonds of the above rural school district dated September 1, 1920. The transcript relative to this issue was approved by this office in an opinion rendered to the State Employes Retirement Board under date of September 15, 1937, being Opinion No. 1147.

It is accordingly my opinion that these bonds constitute valid and legal obligations of said school district.

Respectfully,

THOMAS J. HERBERT,  
*Attorney General.*

848.

PUBLIC EMPLOYES RETIREMENT SYSTEM—"PUBLIC EMPLOYE" DEFINED—SEE SECTIONS 486-32 AND 486-33c G. C.—WHEN TOWNSHIP TRUSTEES EMPLOY EMPLOYE TO MAINTAIN CEMETERY—NOT "PUBLIC EMPLOYE"—EXPENDITURE TOWNSHIP FUNDS TO BE PAID BY MUNICIPALITY—CONTRIBUTION TO SUCH RETIREMENT SYSTEM NOT LAWFUL—MUNICIPALITY OBLIGATED TO CONTRIBUTE TO WORKMEN'S COMPENSATION FUND.

**SYLLABUS:**

1. *Employees employed by township trustees for the purpose of maintaining cemeteries are not public employees within the public employes retirement law. Nor are employees employed for such purpose by the board of trustees of a union cemetery; employees within the meaning of the act in question being limited to state employees, and the employees of a county, municipality, park district, conservancy district, sanitary dis-*