

"The license fee for any dog, becoming three months of age, after July 1st of any year * * * shall be one-half of the original fee."

would apply.

In view of the foregoing and answering your question specifically, it is my opinion that it is the duty of county auditors to register unregistered dogs during the year. By the terms of Section 5652-2, General Code, the applicant therefor is required to pay the registration fee provided by Section 5652, General Code, unless the dog in question became three months of age after July first in which case the terms of Section 5652-7b, General Code, would apply.

Respectfully,
EDWARD C. TURNER,
Attorney General.

1764.

POOR—DUTY OF TOWNSHIP TRUSTEES.

SYLLABUS:

By the terms of Section 3476, General Code, the trustees of each township are required to afford, at the expense of the township, public support or relief to all persons who are in condition requiring it, who reside in the territory within the township which lies outside the corporate limits of cities.

COLUMBUS, OHIO, February 25, 1928.

HON. HENRY W. HARTER, JR., *Prosecuting Attorney, Canton, Ohio.*

DEAR SIR:—This will acknowledge your letter dated February 17, 1928, which reads as follows:

"Your opinion is desired in regard to the following question:

Can township trustees provide for poor and needy residents of the township who reside within the limits of an incorporated village?

This question arises by reason of the fact that the examiner in our county has stated that township trustees may not provide aid for persons living within an incorporated village even though such aid is necessary, holding that the municipality itself must provide for its own poor. Under the law as we understand it only cities are obliged to give to or care for their poor and that the township trustees provide for the poor for temporary relief outside of the cities in their respective townships."

Your attention is directed to Section 3476, General Code, which provides:

"Subject to the conditions, provisions and limitations herein, the trustees of each township or the proper officers of each city therein, respectively, shall afford at the expense of such township or municipal corporation public support or relief to all persons therein who are in condition requiring it. It is the intent of this act (G. C. Sections 3476 et

seq.) that townships and cities shall furnish relief in their homes to all persons needing temporary or partial relief who are residents of the state, county and township or city as described in Sections 3477 and 3479. Relief to be granted by the county shall be given to those persons who do not have the necessary residence requirements, and to those who are permanently disabled or have become paupers and to such other persons whose peculiar condition is such they can not be satisfactorily cared for except at the county infirmary or under county control. When a city is located within one or more townships, such temporary relief shall be given only by the proper municipal officers, and in such cases the jurisdiction of the township trustees shall be limited to persons who reside outside of such a city."

This section was construed in a recent opinion of this office, being Opinion No. 1516, dated January 4, 1928, addressed to the Prosecuting Attorney of Marion County, the syllabus of which reads:

"1. Outdoor relief, that is partial and temporary relief, for the poor in cities should be furnished by the proper municipal officers, and provision therefor should be made by the proper authorities in the making of tax levies and the adjustment of budgets.

2. Township trustees are limited in the granting of partial and temporary relief to the poor, to persons who reside in the territory within the township which lies outside the corporate limits of cities."

Your attention is also directed to Opinion No. 1041, dated September 22, 1927, addressed to the Bureau of Inspection and Supervision of Public Offices, the syllabus of which reads:

"1. By the provisions of Section 5 of House Bill No. 80, passed by the 87th General Assembly, tax levies made by townships for the relief of the poor should be included in the township's general levy for current expenses, upon all the taxable property lying within the township including that within municipalities which are within the township.

2. The provisions of Section 5625-5 as enacted in House Bill No. 80, passed by the 87th General Assembly, to the effect that the tax levies for the relief of the poor within the several townships of the state shall be included in the general levy for current expenses of the township and levied on all the taxable property in the township including the property within the municipalities in the township, are valid and constitutional."

Answering your question specifically it is my opinion that, by the terms of Section 3476, General Code, the trustees of each township are required to afford, at the expense of the township, public support or relief to all persons who are in condition requiring it, who reside in the territory within the township which lies outside the corporate limits of cities.

I am enclosing herewith copies of Opinions Nos. 1041 and 1516 herein referred to.

Respectfully,
EDWARD C. TURNER,
Attorney General.