

Council is authorized to appropriate for its co-operation in Memorial day exercises with either the township, if located within a township, or with the county.

It is safe to say that most, if not all, municipalities are within a township. Some municipalities have a township, the area of which is co-extensive with that of the municipality and such municipalities usually maintain only a part of the township organization in such township by electing only justices of the peace and constables or justices of the peace only.

Consequently it may be assumed that all municipalities are within a township within the meaning of Section 2503 of the General Code. The purpose of the statute is to enable municipalities to join with the township in which they are located or with the county in a proper observance of Memorial day and the statute assumes that a municipality will pay for the part it proposes to take in such observance in either case.

Whatever sum may be appropriated by a municipality in either instance, being the amount deemed necessary by council for its share of such observance, every appropriation may be used for the purpose for which it was intended in any manner council may direct, so long as it is paid for the purposes for which appropriated upon bills duly presented, approved and passed by council after the manner in which it pays other valid obligations against the municipality.

Your question, therefore, is answered in the affirmative, and it is the opinion of this department that a council of a municipality may make any appropriation it deems necessary for the part it will take in the observance of Memorial day, disbursing said appropriation in the manner in which other valid obligations of the municipality are paid.

Respectfully,
C. C. CRABBE,
Attorney General.

2377.

APPROVAL, BONDS OF JACKSON TOWNSHIP, RURAL SCHOOL DISTRICT, DARKE COUNTY, \$25,000.00.

COLUMBUS, OHIO, April 13, 1925.

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

2378.

APPROVAL, BONDS OF VILLAGE OF NORTH OLMSTEAD, CUYAHOGA COUNTY, \$17,500.00.

COLUMBUS, OHIO, April 15, 1925.

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