Questions relating to the general fund of a subdivision were discussed in Opinion No. 764 rendered under date of August 19, 1929, and addressed to the Prosecuting Attorney of Portage County, wherein it was held:

"A surplus appearing in the general fund of a school district may be legally used for purchasing needed equipment for a school building."

Again, in Opinion No. 910, addressed to the Prosecuting Attorney of Auglaize County, under date of September 24, 1929, it was held:

"A surplus accumulated over a series of years in the general fund of a school district, may lawfully be expended for the building of a school auditorium, even though such accumulated surplus may consist in part of the proceeds of special tax levies which inadvertently have been placed in the general fund and thus become impossible of identification."

I am therefore of the opinion, in specific answer to your question:

First, a board of education may construct a new school building from funds derived from a general levy of taxes made by authority of Section 5625-5, General Code, even though the purpose of constructing such school building was not specifically mentioned among the purposes for which the levy was made, and this may be done although a special levy for school building construction purposes is not made.

Second, the answer to your first question herein, renders unnecessary an answer to this second question.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1859.

MEDICAL RELIEF—FOR INDIGENT RESIDENTS OF VILLAGE— CHARGEABLE TO TOWNSHIP.

SYLLABUS:

When it is necessary to furnish outside, temporary or partial relief to residents of villages the same should be granted by the township.

COLUMBUS, OHIO, May 13, 1930.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

Gentlemen:—In your recent communication you present the following inquiry:

"Section 3480, G. C., provides that medical relief shall be afforded by the township trustees, or proper municipal officers, and that such township or municipal corporation is liable for relief in such amount as the trustees or proper officers determine to be just and reasonable.

Question 1. May medical relief be afforded indigent residents of a village at the expense of such village, or must the township trustees assume such obligation?"

Your attention is directed to my Opinion No. 1598, issued to Hon. John K. Sawyers, Jr., Prosecuting Attorney, Woodsfield, Ohio, under date of March 7, 1930, in which it was held, as disclosed by the syllabus, that:

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"Where temporary relief is furnished to one who possesses a legal settlement in a township and who resides outside the limits of a city, the total cost thereof should be borne by such township notwithstanding said person is a resident of a village within such township."

My said opinion referred to an opinion of my immediate predecessor found in the Opinions of the Attorney General for the year 1928, p. 13, and other opinions, all of which supported my conclusion.

While Section 3480 of the General Code, to which you refer, uses the term "municipal corporation", which term is broad enough to include a village, inasmuch as said section treats with the same subject matter as that mentioned in Section 3476, I am inclined to the view that they must be construed together. It follows therefore that the term "municipal corporation", as used in Section 3480, General Code, has reference to cities and does not include villages.

In specific answer to your inquiry, it is my opinion that when it is necessary to furnish outside, temporary or partial relief to residents of villages the same should be granted by the township.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1860.

APPROVAL, ABSTRACT OF TITLE TO LAND OF W. F. SEYMOUR IN WASHINGTON TOWNSHIP, SCIOTO COUNTY, OHIO.

COLUMBUS, OHIO, May 13, 1930.

Hon. Carl E. Steeb, Secretary, Ohio Agricultural Experiment Station, Columbus, Ohio.

Dear Sir:—You have submitted for my examination and approval a corrected abstract of title, warranty deed, encumbrance estimate and other files relating to the porposed purchase of three tracts of land owned of record by one W. F. Seymour, in Washington Township, Scioto County, Ohio. The first of these tracts is 335 acres in Survey No. 15353–15383, more particularly described by metes and bounds in the warranty deed tendered by said W. F. Seymour to the State of Ohio. The other two tracts, which are likewise more particularly described in said warranty deed, are 145 acres and 50 acres, respectively, in Survey No. 15578, Virginia Military Lands.

Upon examination of the corrected abstract of title submitted, I find that the same contains additional information which obviates the objections noted by me in Opinion No. 1781, directed to you under date of April 15, 1930; and upon consideration of said corrected abstract, I am of the opinion that said W. F. Seymour has a good merchantable fee simple title to the above mentioned tracts of land, free and clear of all encumbrances except the taxes for the last half of the year 1929, amounting in the aggregate to the sum of \$20.70, and the undetermined taxes on said property In this connection I note a statement in the certificate of the for the year 1930. abstracter directed to me under date of May 12, 1930, which is, perhaps, open to the construction that all of the taxes for the year 1929 were paid in December, 1929, and I am referred to a tax receipt which has been attached to the corrected abstract. However, this receipt only shows the payment of the taxes on this property for the first half of the year 1929 and this is a matter that should be investigated and determined by your department before the transaction relating to the purchase of this property is closed.