

the thirty-first day of December, 1932, by the terms of which the State will be required to pay fifty dollars (\$50.00) per month, on the first day of each and every month, in advance.

You have submitted encumbrance estimate No. 1248, which contains the certificate of the Director of Finance to the effect that funds are available for the payment of rentals for the months of May and June, 1931, which is believed to be sufficient.

Finding said lease in proper legal form, I hereby approve it as to form, and return it herewith.

Respectfully,
GILBERT BETTMAN,
Attorney General.

3197.

APPROVAL, BONDS OF JUNCTION CITY-JACKSON VILLAGE SCHOOL DISTRICT, PERRY COUNTY, OHIO—\$66,000.00.

COLUMBUS, OHIO, May 1, 1931.

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

3198.

TOWNSHIP TRUSTEES—POWER TO ADOPT REASONABLE RULES FOR SALE OF CEMETERY LOTS—INCORPORATION OF SAID RULES IN DEEDS—PROTECTING THEMSELVES AND TOWNSHIP RESIDENTS FROM FRAUDULENT TRANSFERS BY SAID RESIDENTS TO NON-RESIDENTS.

SYLLABUS:

A board of township trustees may adopt reasonable rules and regulations for the purpose of protecting the trustees and residents of the township against speculative sales of township cemetery lots to non-residents, and incorporate in deeds to the lots such rules and regulations as are pertinent.

COLUMBUS, OHIO, May 4, 1931.

HON. RAYMOND E. LADD, *Prosecuting Attorney, Bowling Green, Ohio.*

DEAR SIR:—Acknowledgment is hereby made of your request for my opinion which reads in part as follows:

“I am writing for your advice as to how the trustees may regulate the sale of cemetery lots to resident and non-resident purchasers, so as to prevent a non-resident from circumventing their rules and regulations in reference to the price for non-residents by having a resident purchaser buy lots and then transfer it to the non-resident purchaser during his life time, or have an arrangement with the relatives whereby they will