

armory site in the same city park which has not yet been used by the state.

In view of the foregoing, it appears that there is sufficient evidence of the title to the premises under consideration being in the name of the city of Chillicothe. An examination has been made of the deed which seems to have been executed in proper form, and will be sufficient to convey the premises to the state when accepted. Inasmuch as the premises are being donated, there is no requirement for a certificate of the Director of Finance.

The abstract, certificate and other data submitted are being herewith returned.

Respectfully,  
C. C. CRABBE,  
*Attorney General.*

3227.

APPROVAL, LEASE ON MIAMI AND ERIE CANAL LAND.

COLUMBUS, OHIO, March 26, 1926.

*Department of Highways and Public Works, Division of Public Works, Columbus, Ohio.*

GENTLEMEN:—I have your letter of March 26, 1926, in which you enclose the following lease, in triplicate, for my approval:

MIAMI AND ERIE CANAL LAND	Valuation
City of Piqua, Ohio, for Railroad Right of Way, Parking, Street and	
General Business Purpose -----	\$40,816.67

I have carefully examined said lease, find it in correct form and legal, and am therefore returning the same with my approval endorsed thereon.

Respectfully,  
C. C. CRABBE,  
*Attorney General.*

3228.

MUNICIPAL CORPORATION—AUTHORITY OF COUNCIL TO AMEND OR SUPPLEMENT APPROPRIATION MEASURE DURING CURRENT YEAR, DISCUSSED.

**SYLLABUS:**

*A council of a municipal corporation may under Section 5649-3h of the General Code, amend or supplement the appropriation measure during the current year so as to include the purpose not provided for in the annual appropriation measure.*

COLUMBUS, OHIO, March 30, 1926.

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

GENTLEMEN:—I am in receipt of your communication as follows:

"The pertinent part of section 5649-3h G. C., 111 O. L. 375, reads:

" 'Any appropriation ordinance or other appropriation measure may be amended or supplemented from time to time, or a transfer may be made *from one appropriation item to another*, provided that such amendment or supplement shall comply with all provisions of law governing the appropriating authority, including compliance with section 5 of this act, and provided further that no appropriation for any purpose shall be reduced below an amount sufficient to cover all unliquidated and outstanding contracts or obligations certified from or against the appropriation for such purpose.'

"Question: May the council of a municipal corporation make an appropriation during the current year for a purpose not provided for in the annual appropriation measure and transfer an amount to provide therefor from another appropriation?"

Section 5649-3g of the General Code, found in 111 Ohio Laws, page 374, in part provides as follows:

"At the beginning of each fiscal year \* \* \* the council of or other legislative authority of every municipal corporation \* \* \*, shall make appropriations classified for the several purposes for which expenditures are to be made for and during the said fiscal year from the funds of such \* \* \* municipal corporation \* \* \*."

Section 5649-3h of the General Code in part provides as follows:

"Any appropriation ordinance \* \* \* may be amended or supplemented from time to time, or a transfer may be made from one appropriation item to another, provided that such amendment or supplement shall comply with all provisions of law governing the appropriating authority, including compliance with section 5 of this act, and providing further that no appropriation for any purpose shall be reduced below an amount sufficient to cover all unliquidated and outstanding contracts or obligations certified from or against the appropriation for such purpose."

The first section quoted above provides for an appropriation at the beginning of each fiscal year for the purposes for which expenditures are to be made for the fiscal year and nowhere in said section may be found any qualifications as to what purposes such appropriation may be made for.

The second section quoted above provides that the appropriation measure referred to in section 5649-3g or any other appropriation measure may be amended or supplemented or a transfer may be made from one appropriation item to another.

It will be noted that section 5649-3h of the General Code, is quoted as follows:

"May be amended or supplemented from time to time, or a transfer may be made from one appropriation item to another."

The use of the conjunctive "or" in two places in this sentence would seem to indicate that "amended," "supplemented", "or transferred from one item to another" refer to different methods of changing the appropriation for certain items.

Funk and Wagnalls Dictionary defines "amend" as follows:

"To change or alter, as a law, bill, motion, or constitutional provision, by the will of the legislative body or by competent authority."

The word "supplement" is defined by Funk and Wagnalls Dictionary as follows:

"To make additions to; provide for what is lacking in; as, to supplement a book or budget."

From the definitions given above it would seem that it was not intended to limit the amending or supplementing of such appropriation measure to the transfer of one appropriation item to another. Each part of this sentence is as strong as the other and is not qualified by any of the other alternatives.

It is believed that the appropriation measure may be amended or supplemented or that a transfer may be made from one appropriation item to another whether such amendment or supplement or transfer was to a fund which was not included in the purposes of the original measure.

You are therefore advised that a council of a municipal corporation may under section 5649-3h of the General Code, amend or supplement the appropriation measure during the current year so as to include the purpose not provided for in the annual appropriation measure.

Respectfully,  
C. C. CRABBE,  
*Attorney General.*

3229.

TAXES AND TAXATION—WHERE AN EXTENSION OF TIME HAS BEEN GRANTED TO COMPLETE THE 1925 REAPPRAISEMENT SUCH EXTENSION AUTOMATICALLY EXTENDS THE TIME WITHIN WHICH THE BOARD OF REVISION IS REQUIRED TO PERFORM THE DUTIES REQUIRED BY SECTION 5605 OF THE GENERAL CODE.

*SYLLABUS:*

*In the event an extension of time has been granted within which to complete the 1925 reappraisal required under section 5548, such extension automatically extended the time within which the duties required of the Board of Revision under section 5605 and those of the Tax Commission under section 5613, were required to be performed, and such reappraisal must necessarily be submitted to the Board of Revision which convened in 1925 and not the Board of Revision to be convened in 1926.*

COLUMBUS, OHIO, March 30, 1926.

*The Tax Commission of Ohio, Columbus, Ohio.*

GENTLEMEN:—Your recent request for an opinion is as follows:

"Section 5548 G. C. as amended in 111 O. L., page 418, provides that the Tax Commission may, upon application of the auditor of any county and for good cause shown, extend the time in which the reassessment required to be made in the year 1925 shall be completed in said county.

"Question: If in the event of an extension of time, which in many instances has been given, does it also automatically extend the time relative to the duties required of the county board of revision under section 5605 G. C.