

to transfer moneys from the general fund to the police relief fund when the latter fund is being established, and you cite as authority therefor the provisions of Section 5625-13 of the Code (113 O. L. 673), which, so far as pertinent, are as follows:

“Moneys appropriated therefor may be transferred from the general fund of a subdivision to a fund authorized by Sections 5625-11 or 5625-12 of the General Code or to the proper fund of a district authority.”

Clearly there exists authority for the transfer contemplated, but I am of the view that the maximum limitation of levy heretofore discussed in connection with Section 4621 of the Code must be borne in mind. For the most part, the general fund will consist of moneys derived from the general property tax and there exists no authority to devote, from the proceeds of the general property tax in any one year, to the purposes of the police relief fund more than a levy of three-tenths of a mill. It is conceivable, of course, that there may be in the general fund revenues derived from a source other than the general property tax, and, so long as the law requires such revenue to be used for no particular purpose, I believe that it might be utilized for the purposes of the police relief fund. This is clearly indicated by the language of Section 5625-11 of the Code, *supra*. I am of the opinion, however, that funds arising from taxation may not be transferred from the general fund to the police relief fund beyond the three-tenths of a mill limitation imposed by the provisions of Section 4621 of the Code.

Accordingly, by way of specific answer to your inquiry, I am of the opinion that the council of a municipality may, with the approval of the bureau, establish a police relief fund by transferring to such fund moneys in the general fund, provided that there is not transferred from such general fund in any one year revenues derived from the general property tax in excess of three-tenths of a mill on each dollar upon all the real and personal property as listed for taxation in such municipality .

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

1633.

APPROVAL, BONDS OF GRAND TOWNSHIP, MARION COUNTY—  
\$6,649.48.

COLUMBUS, OHIO, March 18, 1930.

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

1634.

APPROVAL, NOTES OF GROVER HILL RURAL SCHOOL DISTRICT,  
PAULDING COUNTY—\$45,000.00.

COLUMBUS, OHIO, March 18, 1930.

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