crly to be included in the budget until June 1, 1925, and therefore the date of first maturity of the issue as fixed by ordinance No. 344 was prior to the date fixed by law as set forth in the then provisions of Section 2295-12 of the General Code.

With respect to the fire equipment issue, the proceedings leading up to the authorization of these bonds became pending March 1, 1926. Ordinance No. 583, authorizing these bonds, passed May 17, 1926, as amended by Ordinance No. 583-A on June 7, 1926, provides a schedule of maturities beginning October 1, 1928, and ending with the October 1, 1937, maturity. Section 2295-12, General Code, as in force and effect in the year 1926, provided that the date of earliest maturity of bonds issued with annual maturities shall be not earlier than the first day of the second September next following the 15th day of July next following the passage of the ordinance authorizing the bonds, and that the date of earliest maturity shall be not later than eleven months after the first day of the second September next following the 15th day of July next following the date of the passage of the ordinance authorizing the bonds.

These fire equipment bonds having been authorized prior to July 15, 1926, a date of earliest maturity later than August 1, 1928, as fixed by amending ordinance No. 583-A, is violative of the then provisions of Section 2295-12, General Code.

In view of the foregoing, I am unable to approve the transcripts relative to the above purchase of bonds.

Respectfully,
GILBERT BETTMAN,
Attorney General.

4379.

APPROVAL, TWO LEASES TO STATE RESERVOIR LAND AT INDIAN LAKE, LOGAN COUNTY—W. L. MERRITT.

COLUMBUS, OHIO, June 2, 1932.

HON. I. S. GUTHERY, Director, Department of Agriculture, Columbus, Olio.

Dear Sir:—This is to acknowledge receipt of a recent communication over the signature of the Chief of the Bureau of Inland Lakes & Parks of the Division of Conservation in your department submitting for my examination and approval two certain reservoir land leases in triplicate, by which there is leased and demised to one W. L. Merritt of Columbus, Ohio, two certain parcels of state reservoir land situated between a certain line extended on a contour two feet above the present waste-weir line of Indian Lake to the ordinary water line of sa'd lake, said parcels being in Virginia Military Survey No. 12276 in Stokes Township, Logan County, Ohio, and being more particularly described in said respective leases.

Upon examination of the lease instruments submitted, I find that the same have been properly executed by the Conservation Commissioner and by the lessee above named.

I further find upon examination of these instruments that the provisions thereof and the conditions and limitations therein contained are in accord with the provisions of Section 471, General Code, as amended by the 88th General

720 OPINIONS

Assembly in the enactment of the Conservancy Act, and with other statutory provisions relating to leases of this kind.

I am accordingly approving these leases as to legality and form as is evidenced by my approval endorsed upon said leases and upon the duplicate and triplicate copies thereof, all of which are herewith returned.

espectfully,
GILBERT BETTMAN,
Attorney General.

4380.

POOR RELIEF—MAY NOT BE AFFORDED BY VILLAGE—DUTY OF TOWNSHIP TO RENDER SAME.

SYLLABUS:

A village has no authority under general law to pay the cost of affording temporary or partial relief provided for by section 3476, General Code, but such expense must be borne by the township in which the persons needing such relief have a legal settlement.

COLUMBUS, OHIO, June 3, 1932.

HON. ROBERT N. GORMAN, Prosecuting Attorney, Cincinnati, Ohio.

DEAR SIR:—I acknowledge receipt of your communication which reads as follows:

"Within the past few years your office has rendered several opinions on the question of poor relief to residents of townships who live outside of the corporate limits of cities. Two of these opinions are 1930 O. A. G. No. 1598 and 1928 O. A. G. No. 2560.

The opinions cited above are to the effect that temporary relief to a resident of a township who resides outside the limits of a city "should be borne by such township notwithstanding said person is a resident of a village within such township." The Opinions in question, however, were given in cases in which there was a dispute between a township and a village and neither of them were willing to spend the money for poor relief unless required to do so by law.

There are several villages within our county which have funds available for poor relief if it is within their power to expend monies for this purpose. Their councils are inclined to interpret the above cited opinions to limit the expenditure of money for poor relief to township trustees in those cases. Whereas, we are inclined to the opinion that there is no restriction on the expenditure of village funds for poor relief although the primary duty to furnish relief to residents of villages is placed by statute on the township trustees.

Since the apportionment of the proceeds of the bonds to be issued by this county under the provisions of Amended Senate Bill No. 4 of the first special session of the Eighty-ninth general assembly may depend upon your opinion in this matter, we would appreciate a reply at your earliest convenience."