

the use of its inhabitants and the inhabitants of the other two townships, as provided in Section 4187, General Code.

Your second question refers to the way in which the cemetery in question may be operated. As previously stated, joint township cemeteries being governed by the same rules as applicable to union cemeteries, it follows, from the provisions of Section 4189, General Code, that such cemeteries may be operated jointly by the trustees of the three townships. Section 4193-1, General Code, provides that the township trustees and council may if they so desire appoint a sub-board. Manifestly, if it should be desired, there exists here express authority for the township trustees of the three townships in question to appoint a board of cemetery trustees who shall be charged with the operation and management of the joint cemetery. See Opinions of the Attorney General for 1917, Volume I, page 301. This opinion was predicated upon a consideration of a joint township cemetery and not a union cemetery jointly held by a township and a municipality. The syllabus is in part as follows:

"1. Sections 4183 and 4201, inclusive, G. C., apply to procedure in creating a board of joint township cemetery trustees, subject to provisions of Section 4193-1, G. C., when advantage is taken thereof.

2. Sections 4183 and 4193, G. C., are not inconsistent. The former is the general law, subject to the later optional provisions of the latter.

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In view of the foregoing, and in specific answer to your second question, I am of the opinion that when the trustees of two or more townships have jointly established a cemetery under the provisions of Section 3456, General Code, such joint cemetery may be operated by the trustees of such township jointly or by a board of cemetery trustees appointed under the provisions of Section 4193-1, of the General Code.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

463.

APPROVAL, BONDS OF HOUSTON RURAL SCHOOL DISTRICT, SHELBY COUNTY—\$75,000.00.

COLUMBUS, OHIO, May 29, 1929.

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

464.

APPROVAL, NOTES OF BERLIN RURAL SCHOOL DISTRICT, ERIE COUNTY, OHIO—\$4,900.00.

COLUMBUS, OHIO, May 31, 1929.

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