The above quoted sections grant authority to the State Relief Commission to give assistance to the subdivisions, when such subdivisions are unable to furnish the necessary and adequate relief for dependent persons, such assistance to be in amounts necessary to provide work and direct relief within the subdivisions, from the State Emergency Relief Fund.

It should be pointed out, however, that there is no authority for a city to pay out of poor relief funds, money for the payment of water bills contracted by non-indigent property owners. To do so would be diverting poor relief funds to purposes not contemplated by the poor relief laws.

However, there may be instances where the city's water contract is directly with the indigent tenant and not with a non-indigent property owner and the payment of such water bill under such circumstances might be made out of the poor relief funds, and this would be furnishing aid to the indigent himself and not to the non-indigent property owner. Furthermore, even if the contract is with the non-indigent property owner it would seem that if such property owner orders the water shut off and the service discontinued, he would no longer be liable for water furnished in the future, and the water bills of indigent tenants from that period on could legitimately be paid out of the poor relief funds of the city or from the state emergency relief funds if the subdivision were unable to furnish such necessary relief.

Specifically answering your inquiry, it is my opinion that the State Relief Commission may, if the City of Columbus is unable to furnish necessary and adequate relief for its indigent persons in the way of payment of their water bills, grant funds from the State Emergency Relief Fund to such subdivision for such purpose. However, there is no authority to pay out of the poor relief funds of the subdivision, nor of the State Emergency Relief Funds, water bills contracted by non-indigent property owners even though indigent tenants are occupying the premises owned by non-indigent persons.

Respectfully,

JOHN W. BRICKER, Attorney General.

3253.

DISAPPROVAL, BONDS OF ARCANUM VILLAGE SCHOOL DIS-TRICT, DARKE COUNTY, OHIO-\$148,000.00.

COLUMBUS, OHIO, September 26, 1934.

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

Re: Bonds of Arcanum Village School District, Darke County, Ohio, \$148,000.00.

GENTLEMEN:--I have examined the transcript of the proceedings relating to the above bond issue.

These bonds are proposed to be issued under the provisions of sections 2293-5p and 2293-5t, General Code. Before a subdivision is authorized to provide for the issuance of such bonds, it is necessary that it have the written consent of the holders of the bonds which it desires to refund. The transcript contains no such written consent.

Under section 2293-5t it is necessary that the fiscal officer of the district certify to the Board the maximum maturity of the bonds to be issued, calculated in accordance with the provisions of the Uniform Bond Act. This section also requires that the Board, before the passage of the bond resolution, cause the improvement for which the original bonds were issued to be examined by the engineering officer of the district, or some other competent person, who shall certify to fiscal officer his estimate of the probable remaining life of the improvement, and the maximum maturity as certified by the fiscal officer cannot be any greater than such estimate.

None of these provisions have been complied with. Furthermore, these bonds mature over a period of twenty-five years. This is a longer maturity than is allowed under the bond act, even though the improvements for which the bonds were originally issued in 1922 and 1923 were now being constructed as \$24,000.00 of the original issues were issued for the purpose of equipping a school building, the maximum maturity of which would be only ten years.

It is therefore my advice that you do not purchase these bonds.

If this school district is still desirous of issuing refunding bonds under these sections of the General Code, I suggest that all of the prior proceedings be repealed and that they start their proceedings anew, being careful to observe the requirements of these statutes.

> Respectfully, John W. Bricker, Attorney General.

3254.

DISAPPROVAL, BONDS OF ALLIANCE CITY SCHOOL DISTRICT, STARK COUNTY, OHIO—\$78,371.50.

COLUMBUS, OHIO, September 27, 1934.

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

Re: Bonds of Alliance City School District, Stark County, Ohio, \$78,371.50.

Gentlemen:—I have examined the transcript of the proceedings relating to the above bond issue.

This is an issue of indebtedness funding bonds authorized by House Bill No. 11 of the third special session of the 90th General Assembly. The transcript shows that bonds are authorized to be issued in the amount certified by the Auditor of State as being the amount of the net floating indebtedness of this District. The certificate of the clerk shows that this District issued bonds under Amended Substitute Senate Bill No. 175, passed by the 90th General Assembly, in the sum of \$78,948.42, and that all of said bonds are in excess of the limitation of unvoted net indebtedness as provided by section 2293-15, General Code.

Section 4 of House Bill No. 11, reads in part as follows: