

the additions and deductions ordered by the Tax Commission of Ohio, and by the county board of revision, and on the first day of October deliver one copy thereof to the county treasurer. And as to this, it is therein further provided that the copies prepared by the county auditor shall constitute the auditor's general tax list and treasurer's general duplicate of real and public utility property for the current year.

The fact that the tax list and duplicate of taxable real property in any particular county and in the taxing districts thereof have been made up by the county auditor under the provisions of section 2583, General Code, and the duplicate has been delivered to the county treasurer, does not prevent the county board of revision from hearing complaints with respect to the valuation of particular parcels or tracts of land on such tax list and duplicate; for, by the provisions of section 5609, General Code, complaint against any valuation or assessment of any particular parcel or tract of land as the same appears upon the tax duplicate of the current year, may be filed on or before the time limit for the payment of taxes for the first half year, which, under the provisions of section 2653, General Code, and other related sections of the General Code, is the twentieth day of December of the current year, or such later date to which the payment of such taxes has been legally extended. And section 5602, General Code, provides in this connection that when corrections are made by the county board of revision with respect to property standing on the tax list and duplicate, after the tax duplicate has been delivered to the county treasurer, the county auditor shall certify such corrections to the county treasurer and he shall enter such corrections on his tax duplicate.

Although, as here noted, the county board of revision has express statutory authority to make an order increasing or decreasing the valuation of particular parcels or tracts of real estate on the tax list and duplicate, after such tax list and duplicate have been made up and the duplicate has been delivered to the county treasurer, there is no suggestion in any of the statutory provisions that the county auditor has any authority to make any change in the valuation of a particular parcel or tract of land after the tax list and duplicate have been completed and the duplicate is in the hands of the treasurer.

I am inclined to the view, therefore, that for this additional reason the increase in the taxable valuation of the property here in question made by the County Auditor of Knox County, was and is unauthorized and invalid.

Respectfully,

JOHN W. BRICKER,

Attorney General.

3035.

COUNTY COMMISSIONERS—MAY USE PART OF ALLOWANCE TO INDIGENT FAMILY BY PAYING EXPENSE OF CHILD THEREOF AT SUMMER HEALTH CAMP TO ARREST DEVELOPMENT OF TUBERCULOSIS.

SYLLABUS:

A board of county commissioners may, with the approval of the state relief commission, use a part of the allowance which they make to a family from the proceeds of bonds issued by it in anticipation of the county's share of taxes

levied upon admissions, beverages, malt and cosmetics, to pay the expenses of a child of such family at a summer health camp for the purpose of arresting the development of tuberculosis in such child, even though this may necessitate a slight increase in the total allowance ordinarily allowed such a family.

COLUMBUS, OHIO, August 14, 1934.

HON. FRANK E. STEVENS, *Prosecuting Attorney, Elyria, Ohio.*

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

"A recent health survey disclosed a number of children who are what is known as 'tubercular reactors.' As a preventive measure and in order to arrest any further development of the disease, a proposal has been made that the county commissioners, acting in conjunction with the State Relief Commission, furnish to certain of these children the advantages to be gained from a six weeks' stay at a local Y. M. C. A. camp.

These children are to be selected from families now on direct relief and it is contemplated that the allowance made to each such family will be proportionately reduced during the period that the child is at camp; that is, if a family of four is now receiving \$20.00 per month and a child is selected from that family, the allowance to such family would be reduced one-fourth; if it develops that the cost of maintenance of the child at the camp exceeds \$5 00, the allowance of such family would be proportionately increased during the camp period and the total amount expended for the family and the child would be charged to that family under the heading 'Direct Relief.'

It should also be noted that all of the help which is to be used at the camp will be taken from relief rolls.

It is proposed that the State Relief Commission will furnish about \$1800 00 and that the County will furnish about \$2500.00, the share of the County being derived from the proceeds of bonds issued under Amended Senate Bill No. 4, enacted in the First Special Session of the 89th General Assembly, as amended by the 90th General Assembly, said bonds being payable from the levies imposed on cosmetics, admissions and malt.

In view of the definition of the term 'Direct Relief' found in paragraph (c) of Section 1 of House Bill No. 7, may the County expend such funds for the purpose outlined above?

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Section 2 of Amended Senate Bill No. 4 of the first special session of the 89th General Assembly, as amended by House Bill No. 7 of the first special session of the 90th General Assembly, provides that "funds raised under this act by the issue of bonds shall be used for poor relief." Said section also provides that "'poor relief,' in the case of a county, shall mean the furnishing of temporary support and medical relief to non-residents, pursuant to sections 3476 and 3484-2 of the General Code, and the furnishing of direct and work relief by county commissioners under the provisions of section 9 of this act." Section 8 of said Amended Senate Bill No. 4, as amended by Senate Bill No. 63 of the 90th General Assembly, provides that the proceeds from the sale of said bonds shall be placed in a special fund to be denominated the "emergency relief fund." Sec-

tion 9 of said Amended Senate Bill No. 4, as amended by said Senate Bill No. 63, reads in part as follows:

“At any time prior to the first day of March, 1935, the county commissioners of any county may, when authorized by the state relief commission, expend any part of the emergency relief fund or the county poor relief excise fund of such county for furnishing work relief and direct relief as defined in this act, to any or all persons in such county who are in a condition requiring it, anything in sections 3476 to 3496, both inclusive, of the General Code, to the contrary notwithstanding.”

Section 1 of said Amended Senate Bill No. 4, as amended by House Bill No. 7, defines direct relief as follows:

“c. The term ‘direct relief’ shall mean the furnishing of food, clothing, shelter, fuel and medical attention in the home.”

The purpose of the act being to provide emergency relief for the poor and unemployed, it should be construed liberally to accomplish its purpose. I do not believe that the word “home” was used in section 1 in such a literal sense that such relief could not be given to a child except in the home of its parents. I am of the view that the word “home” was used to distinguish from an institution for the care and relief of indigents. In the case of the family which you cite as an example, there would be nothing wrong in such family in using the \$5 00 of the \$20 00 received to pay the expenses of a child of the family at a health camp, and I am of the view that it would not be violative of the meaning of direct relief as defined in this act for the county commissioners to use a portion of an allowance to a family from the proceeds of bonds issued in anticipation of the county’s share of the so-called selective sales tax to pay the expenses of one of the children at a Y. M. C. A. camp for the purpose of arresting the development of tuberculosis in such child, even though this may mean a slight increase in the total amount ordinarily allowed such a family since the amount to be allowed is a matter within the discretion of the county commissioners subject to the approval of the state relief commission.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

3036.

BEER—NO TAX REFUND TO GOVERNMENT “C. C. C.” CAMPS.

SYLLABUS:

1. *There is no statutory provision authorizing the refund of taxes paid pursuant to the provisions of Section 6212-49, General Code, by reason of the fact that the beer is sold to government “C. C. C.” camps.*