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there should be any more question as to the faithful performance of the trust with respect to its own property than could be raised with respect to its performance of similar duties with respect to the property of others. Of course, transactions of this character require a complete segregation of the property so trusteed and a faithful performance of the duties of the companies in question, as such trustees, but this is true in the event of any trust.

Accordingly, and by way of specific answer to your inquiry, I am of the opinion that title guarantee and trust companies may lawfully, by proper action, designate themselves as trustees for the purpose of holding securities theretofore belonging to them for the benefit of the holders of certificates of participation issued against such securities by such companies.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2559.

FORMS—FOR USE IN PROCEEDINGS RELATING TO THE CONTINUATION OF A STATE HIGHWAY THROUGH THE LIMITS OF A MUNICIPAL CORPORATION.

COLUMBUS, OHIO, September 8, 1928.

HON. HARRY J. KIRK, Director of Highways, Columbus, Ohio.

DEAR SIR:—This is to acknowledge receipt of your communication requesting of this department approved forms for use by the authorities of a municipal corporation in proceedings relating to the continuation of a state highway through the limits of such municipal corporation. I accordingly submit in proper order the following:

- 1. Resolution of Council consenting to the improvement of the continuation and determining the additional width of said improvement.
- 2. Ordinance approving surveys, plans, profiles, cross-sections, estimates and specifications for the improvement of said continuation within the limits of said municipality to such increased width.
- 3. Certificate to be filed by the clerk of a village that the moneys necessary to pay the agreed share of the village of the cost and expense of the improvement is in the treasury of the village or in the process of collection. A duplicate of such certificate should be filed with the Director of Highways.
- 4. Contract between the Village and the State of Ohio whereby the Village contracts and agrees to pay its agreed share of the cost and expense of said improvement upon requisition of the Director of Highways.
- 5. Ordinance approving contract for the payment of the share of the Village of the cost and expense of the improvement and making appropriation of moneys in the treasury for said purpose.

As above noted, these forms are in terms adapted for use by the council and other officers of villages. This for the reason that I have been advised that the same are needed at once for use in connection with the improvement of a state highway through certain villages in Lorain County, Ohio. These forms can, of course, be readily changed and adapted for use in the case of the projection of a state highway improvement through a city. In such case the certificate that the money necessary to pay the share of such city of the cost and expense of the improvement is in the treasury or is in process of collection would be made by the auditor of the city, or by such other fiscal officer as

might by charter be performing the duties of such officer. In such case the contract between the city and the State of Ohio, required by Section 1224-1a, would be executed on behalf of the city by the Director of Public Service. Or, if the same is a charter city, such contract should be executed on behalf of such city by the officer having authority under the charter to execute contracts with respect to street improvements.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2560.

POOR—TEMPORARY RELIEF BY TOWNSHIP TRUSTEES—RESIDENTS OUTSIDE CITIES—INCLUDES MEDICAL AND SURGICAL AND TRANSPORTATION TO HOSPITAL—LAWS TO BE LIBERALLY CONSTRUED.

SYLLABUS:

- 1. Outdoor relief, that is partial or temporary relief for the poor who reside in townships outside the limits of incorporated cities and who possess the necessary residence requirements as provided by Section 3477 and 3479, General Code, should be furnished by the trustees of the township in which they have a legal settlement.
- 2. The poor laws of the state should be liberally construed so as to accomplish the object and purpose of their enactment.

Columbus, Ohio, September 10, 1928.

Hon. MERVIN DAY, Prosecuting Attorney, Paulding, Ohio.

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

"We desire your opinion as to the legality of the payment by the county or by the township of a hospital bill in the sum of \$271.90 and a bill of \$15.00 for conveyance by ambulance from Paulding County to a hospital in Fort Wayne, Indiana, to-wit: St. Josephs Hospital, conducted by Sisters, Poor Handmaids of Jesus Christ, 'Sectarian.'

The following are the facts in the case. On or about October 26, 1927, one R. B. domiciled in Latty Township, Paulding County, Ohio, fell from a building and injured his spine; the injury is said to be a permanent one.

He was taken to the above mentioned hospital in Fort Wayne upon the advice of a Paulding doctor. No official notice was given by the doctor as required by the statute. The doctor brought it to the attention of some of the county officials in an unofficial way and was advised that he should notify the township trustees and that the doctor notified the trustees of an adjacent township and never did notify the trustees of Latty Township. The trustees of course have never warranted the man to the Infirmary Superintendent and in fact so far as I know the trustees of Latty Township do not know anything about the case at the present time.

Having in mind Section 3138-1 and also having in mind that Paulding County has no county hospital and has no contract with any hospital for the care of the indigent sick, would it be legal for the county commissioners to pay these bills or would it be legal for the Township Trustees to pay them. Which in your opinion should pay the bills, Paulding County or Latty Township. The patient is indigent and is unable to pay the bills himself."