

agent and assistants are outside of the twelve per cent limitation as provided in Section 5 of said act. However, the services of a certifying agent and assistants, and likewise the services of those engaged in handling and distributing surplus commodities certainly do not fall within the meaning of "materials, supplies or equipment contributed to any governmental work relief project" as used in Section 3 of said Amended Senate Bill 465. To my mind, the twelve per cent limitation as to administrative expenses must be based and calculated upon the relief expenditures made from state and local relief funds; otherwise, the legislative intent as to limitation is practically destroyed and nullified.

I am quite aware of the fact that such an interpretation as to administrative expense limitation will, in some instances, prohibit centralized relief and likewise cripple the operation of certain county relief agencies. However, that is a matter for the legislature to correct provided such twelve per cent limitation prohibits the efficient administration of relief in the several counties of the state.

In specific answer to your inquiry, I am of the opinion that the twelve per cent limitation referred to in Section 5 of Amended Senate Bill No. 465 in an over-all limitation and must be computed on the monthly relief expenditures made from state and local moneys for the purpose of poor relief as defined in Section 1 of said act, and the salary and incidental expenditures of a certifying agent appointed by the county commissioners and the salary and incidental expenditures of those employed in the distribution of surplus commodities are subject to such twelve per cent limitation as provided in Section 5 of said act.

Respectfully,

HERBERT S. DUFFY,  
*Attorney General.*

3217.

APPROVAL—BONDS, BUTLER VILLAGE SCHOOL DISTRICT,  
RICHLAND COUNTY, OHIO, \$49,500.00, DATED SEPTEMBER 23, 1938.

COLUMBUS, OHIO, November 15, 1938.

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

RE: Bonds of Butler Village School Dist., Richland  
County, Ohio, \$49,500.00 (Unlimited).

I have examined the transcript of proceedings relative to the above

bonds purchased by you. These bonds comprise all of an issue of school building bonds dated September 23, 1938, bearing interest at the rate of 3% per annum.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute valid and legal obligations of said school district.

Respectfully,

HERBERT S. DUFFY,  
*Attorney General.*

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3218.

APPROVAL—NOTES, CITY OF TOLEDO, LUCAS COUNTY,  
OHIO, \$170,900.00, PART OF ISSUE DATED SEPTEMBER 1,  
1938.

COLUMBUS, OHIO, November 15, 1938.

*Public Employes Retirement Board, Columbus, Ohio.*

GENTLEMEN :

RE: Notes of City of Toledo, Lucas County, Ohio,  
\$170,900.00.

The above purchase of notes appears to be part of an issue of notes of the above city dated September 1, 1938. The transcript relative to this issue was approved by this office in an opinion rendered to the Teachers Retirement System under date of October 21, 1938, being Opinion No. 3118.

It is accordingly my opinion that these notes constitute valid and legal obligations of said city.

Respectfully,

HERBERT S. DUFFY,  
*Attorney General.*