

compensation should become operative January 1, 1918, and the increased compensation covering the period from January 1, on, had been paid to such employes. In that opinion the then Attorney General held:

"1. The resolution of the board of control of the city of Cleveland, adopted March 5, 1918, increasing compensation of certain employes, effective January 1, 1918, is retroactive in so far as it attempts to provide increased compensation for previously rendered services and to create a new obligation on said city and to that extent is violative of Section 28, Article II, of the Constitution of Ohio.

2. Such resolution is ineffective in law to authorize payment for such previously rendered services, being within the inhibition of Section 29, Article II, of said constitution."

It is therefore my opinion, in specific answer to your question that a board of education may not increase the salary of one of its teachers, whose contract commenced on September 1, 1935, and make such increase retroactive to the beginning of the contract; or to any other prior date.

Respectfully,

HERBERT S. DUFFY,  
*Attorney General.*

749.

APPROVAL—BONDS OF PORTSMOUTH CITY SCHOOL DISTRICT, SCIOTO COUNTY, OHIO, \$3,000.00.

COLUMBUS, OHIO, June 18, 1937.

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

RE: Bonds of Portsmouth City School Dist., Scioto County, Ohio, \$3,000.00.

The above purchase of bonds appears to be part of an issue of bonds of the above school district dated September 1, 1921. The transcript relative to this issue was approved by this office in an opinion

rendered to your board under date of September 4, 1930, being Opinion No. 2289.

It is accordingly my opinion that these bonds constitute a valid and legal obligation of said school district.

Respectfully,

HERBERT S. DUFFY,  
*Attorney General.*

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750.

UNEXPENDED POOR RELIEF APPROPRIATION—MUST BE HELD INTACT BY THE SEVERAL COUNTIES, PENDING LEGISLATIVE ENACTMENT—PROCEEDS OF CAREY ACT BONDS—EXPENDITURE OF FUNDS FROM PUBLIC UTILITIES EXCISE TAX AND SELECTIVE SALES TAX, WHEN.

**SYLLABUS:**

1. *The balance of the \$4,000,000 appropriation for poor relief in the year 1937 referred to in Section 15 of Substitute House Bill No. 65, passed February 10, 1937, and approved February 11, 1937, and provided for by Section 5546-18, General Code, not expended or encumbered prior to April 15, 1936, must be held intact by the several counties awaiting further legislative enactment as to its expenditure and distribution.*

2. *Available proceeds of Carey Act bonds may be allotted by the county commissioners to the cities and townships in proportion to their relative needs and expended by them for poor relief.*

3. *Allocations from the public utilities excise tax and the selective sales tax not needed or pledged for poor relief bond retirement, may be allotted and expended in the same and like manner as the proceeds of the Carey Act bonds.*

4. *The residue of the undivided classified property tax fund over and above the amount of residue allocated to the county school tax fund in the year 1936, may be allocated to the municipalities and townships on the basis of their respective relief needs.*

5. *County Commissioners, city officials and township trustees may not enter into an agreement whereby the county commissioners or an agent appointed by them would investigate and handle temporary and partial relief cases for the contracting subdivisions; municipalities have the right to appoint an investigator and would have the*