

ing bonds in the aggregate amount of \$56,000, dated October 1, 1939, and bearing interest at the rate of $3\frac{1}{2}\%$ per annum.

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

Respectfully,

THOMAS J. HERBERT,
Attorney General.

1482.

BONDS—CITY OF TOLEDO, LUCAS COUNTY, \$106,000.00.

COLUMBUS, OHIO, November 29, 1939.

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

GENTLEMEN:

RE: Bonds of the City of Toledo, Lucas County,
Ohio, \$106,000.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise part of an issue of refunding bonds in the aggregate amount of \$106,000, dated October 1, 1939, and bearing interest at the rate of $4\frac{1}{4}\%$ per annum.

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

Respectfully,

THOMAS J. HERBERT,
Attorney General.

1483.

BONDS—SOUTH EUCLID CITY SCHOOL DISTRICT, CUYA-
HOGA COUNTY, \$11,000.00.

COLUMBUS, OHIO, November 30, 1939.

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

GENTLEMEN:

RE: Bonds of South Euclid City School District,
Cuyahoga County, Ohio, \$11,000.

I have examined the transcript of proceedings relative to the above

bonds purchased by you. These bonds comprise part of an issue of bonds for the purpose of purchasing sites and erecting and furnishing school buildings thereon, in the aggregate amount of \$155,000, dated August 1, 1919, and bearing interest at the rate of $5\frac{1}{4}\%$ per annum.

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

Respectfully,

THOMAS J. HERBERT,
Attorney General.

1484.

POOR RELIEF FUNDS—BOARDS OF TOWNSHIP TRUSTEES
—MAY TRANSFER SUCH FUNDS TO BOARD OF COUNTY
COMMISSIONERS FOR POOR RELIEF—SEE SECTION
5625-13h G. C.—IF STATE DIRECTOR OF PUBLIC WEL-
FARE APPROVES SUCH FUNDS AS “OBLIGATIONS FOR
POOR RELIEF”—PROCEDURE TO MATCH STATE CON-
TRIBUTIONS—SEE SECTION 3391-11 G. C.—BOARD OF
TOWNSHIP TRUSTEES HAS NO AUTHORITY TO LEVY
TAX FOR 1940 FOR POOR RELIEF—NOT A TAX LEVYING
AUTHORITY—SEE SECTION 3391 G. C.—SEE OPINIONS
ATTORNEY GENERAL 1939, VOLUME II, PAGE 1653.

SYLLABUS:

1. *After the effective date of Sections 3391, 3391-1 to 3391-12, both inclusive, General Code, boards of township trustees may, under authority of Section 5625-13h, General Code, transfer poor relief funds in their custody to the board of county commissioners of the county within which such township lies, for poor relief purposes. (O. A. G. 1939, Volume II, page 1653, approved and followed.)*

2. *Expenditures for poor relief made by a board of county commissioners from funds transferred to it by a township for poor relief purposes, if of the type approved by the State Director of Public Welfare as “obligations for poor relief,” may under authority of Section 3391-11, General Code, be included in computing funds for matching state contributions.*

3. *A board of township trustees has no authority to include in its budget or levy a tax for the year 1940 for poor relief as that term is de-*