

February tax settlement before January first of the year of such tax settlement."

In connection with the above section, however, it should be noted that the provisions thereof simply provide a method by which money can be received into the township treasury before the semi-annual settlement of taxes. By the terms of Section 5625-33, General Code, the certificate of the fiscal officer may be filed when the funds are "in process of collection," the section prescribing that:

"Taxes and other revenues in process of collection, * * * notes or certificates of indebtedness sold and in process of delivery, shall for the purpose of this section be deemed in the treasury or in process of collection and in the appropriate fund."

Thus it will be seen that the effect of Section 2293-4 is to permit the township to obtain money to discharge an obligation legally created, and the section making provision for the receiving of funds into the township treasury to make possible the *payment* of a debt as distinguished from the *creation* thereof.

It is therefore my opinion that:

1. Where indigent persons have a legal settlement and residence in a township of this state, the trustees of such township are authorized to contract for necessary operations on such persons and to pay for the same out of township funds; and within the limitations prescribed in Section 3480, General Code, they are required to do so.

2. The trustees of a township can not make a contract, or make an order involving an expenditure of money unless the fiscal officer of the township certifies that the amount required to meet the same has been lawfully appropriated for such purpose and is in the treasury or in process of collection to the credit of the appropriate fund, free from any previous encumbrances.

3. Where medical or surgical services are required by an indigent person, who is a township charge, in a township and no physician or surgeon is regularly employed by such township, by contract, to furnish medical attendance to the poor, upon compliance with the requirements of Section 3480, General Code, a legal obligation of the township is created to pay to the physician or surgeon rendering the necessary services, such compensation as the township trustees determine to be just and reasonable. Such obligation may be created without the filing of a fiscal officer's certificate, as provided by Section 5625-33, General Code, to the effect that the necessary funds to discharge such obligation are in the township treasury.

Respectfully,
EDWARD C. TURNER,
Attorney General.

1904.

APPROVAL, NOTES OF MONTGOMERY TOWNSHIP RURAL SCHOOL DISTRICT, WOOD COUNTY, OHIO—\$110,000.00.

COLUMBUS, OHIO, March 27, 1928.

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