Inasmuch as the aggregate term covered by each of these rental agreements and accompanying leases are less than three years, no attestation of witnesses or acknowledgment by the lessor or lesee of these several instruments was or is necessary. And since I find that in each case these leases have been properly executed by the several lessors and have been taken and accepted by you as Director of Public Works under the authority conferred upon you by Section 154-40, General Code, as is evidenced by your signature on each of these instruments, the several rental agreements and leases above referred to are hereby approved. Inasmuch, however, as the provision above referred to in each and all of these instruments making each particular rental agreement and accompanying lease a single contract covering the rental of the premises therein described for the aggregate term or period of time therein provided for, was incorporated in said several instruments after the execution of the same by the several lessors but before your acceptance of the same for and in the name of the State of Ohio, my approval of these several rental agreements and leases is conditioned upon the initialing of this provision as the same is found in said several rental agreements and accompanying leases by each of said several and respective lessors or by their authorized agents or representatives.

As to each of the contracts above noted consisting of the several rental agreements and accompanying leases, a contract encumbrance record has been submitted covering the rental to be paid for the respective premises leased and demised for the period of time from Novmber 16, 1938, to December 31, 1938, inclusive, at the basic rental rate provided for in said several contracts. This is, in my opinion, a sufficient compliance with the requirements of Section 2288-2, General Code. And these several contracts are hereby approved subject only to the condition above referred to.

Respectfully,
HERBERT S. DUFFY,
Attorney General.

3216.

RELIEF—TWELVE PER CENT LIMITATION—OVER-ALL—COMPUTED ON MONTHLY EXPENDITURES—STATUS—SALARY—EXPENDITURES OF CERTIFYING AGENT—EMPLOYES—SURPLUS COMMODITIES—AMENDED SENATE BILL 465.

## SYLLABUS:

1. The twelve per cent limitation referred to in Section 5 of

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Amended Senate Bill No. 465 is 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.

2. 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.

COLUMBUS, OHIO, November 15, 1938.

HON. WILLIAM C. DIXON, State Director of Relief, Columbus, Ohio.

DEAR SIR: I am in receipt of your letter of recent date requesting my opinion, which reads as follows:

"The question has arisen in the administration of A. S. B. 465 as to whether the salary and expenses incidental to the operation of a County Certifying Agent appointed by the County Commissioners under Section 8 of A. S. B. 465, and expenses incurred in connection with the distribution of surplus commodities under Section 8 of A. S. B. 465, are expenses of administration within the 12% limitation provided for in Section 5 of A. S. B. 465. At the present time such expenses have not been regarded as being expenses arising out of the administration and carrying on of poor relief.

Will you kindly advise this office at your earliest convenience as to whether the expenses incurred by County Certifying Agent provided for in Section 8 of A. S. B. 465 and the expenses incurred in the receiving, storing and distributing of surplus commodities are to be included within the 12% limitation on administrative expenses referred to in Section 5 of A.S.B. 465."

Amended Senate Bill 465, effective July 11, 1938, provides for the administration of poor relief in the state and the establishment of a state relief director, defining his powers and duties. It will be noted that under the provisions of this act a centralized relief set-up may be established under the control and supervision of the county commissioners, provided, first, that the proper township trustees and municipal officials consent and empower the county commissioners to handle relief for them through a centralized relief office. Section 8 of this act likewise provides for the county commissioners to appoint a certifying agent whose duty it is to certify all those eligible for employment within the subdivision to the recognized Works Progress Administration agency or other similar

agencies which operate in the county and to certify all those eligible for enlistment in the Civilian Conservation Corps. The boards of county commissioners or other public officials charged with the administration of poor relief shall likewise have the power to receive and distribute surplus commodities. It is apparent from a study of this section that such certifying officials and assistants and likewise those engaged in the distribution of surplus commodities in conjunction with federal participation are under the direct control and supervision of the county commissioners or other public officials charged with the administration of poor relief.

Section 5 of this act, to which your letter makes reference, reads as follows:

"The sum total of all salaries, compensation, administrative expense, clerical expense, incidental expense, and the expense of investigation and all other expenses of the county commissioners, municipal officials or township trustees in administering and carrying on poor relief herein designated shall not exceed twelve per centum of the relief expenditures, said percentage shall be computed upon a monthly basis.

Provided, further, that no other public funds shall be expended for such purposes and provided, however, that any materials, supplies or equipment contributed to any governmental work relief project shall not be considered as administrative expense within the meaning of this act. All salaries and compensation to be paid from the funds allocated to the counties or political subdivisions under this act shall be fixed by the public officials charged with administration of poor relief."

The legislature in the enactment of this act has quite definitely set forth a limitation as to the cost of administration of relief in the State of Ohio and has seen fit to place the same on a percentage calculation to be determined by the actual relief expenditures made during any given month. To my mind, relief expenditures necessarily means those expenditures made under the provisions of this act and Section 1 is dispositive as to the type of relief afforded. It will be noted that under the provisions of Section 1 certain amounts of the relief funds may be used by the local subdivisions for the purpose of sponsoring work relief projects provided in the discretion of the officials of said subdivisions and the state relief director the utilization of the fund in such manner would reduce the total local cost of relief. It may be argued that inasmuch as these relief funds may be used on work relief projects that the salary and incidental administration expenditures for such certifying

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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 Setcion 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