

this case was refused admission to the Supreme Court, although it would be improper to base any definite conclusion thereon.

In spite of the confusion that exists, I feel compelled to the conclusion that the council of a non-charter city may not expend funds for the purpose which you mention, since its legislative authority is such only as is either expressed in the general law or implied from the powers therein set forth. No express authority existing, and, none being fairly to be inferred, the right must be denied.

The situation is, however, somewhat different with respect to charter cities. The *Semple* case recognizes that the power might exist if authorized either by express provision of the charter or by more general provision thereof from which the authority may be inferred. Since in the consideration of your question I have not before me the provisions of any particular charter, it is impossible to make a more categorical answer to your question with respect to charter municipalities.

I am therefore of the opinion, in specific answer to your inquiry, that there exists no authority for the expenditure of the funds of a non-charter municipality for the purpose of holding a Fourth of July celebration. The legality of such an expenditure by a charter municipality is dependent upon whether the charter contains an express provision authorizing such expenditure, or a general provision from which such authority may be inferred.

Respectfully,

GILBERT BETTMAN,
Attorney General.

2054.

CEMETERY LOT—TOWNSHIP TRUSTEES MAY ADOPT RULE PROVIDING FOR TRANSFER OF TITLE FROM DECEDENT TO AN HEIR OR NEXT OF KIN.

SYLLABUS:

There is no provision of the statute which authorizes the transfer of the record title to a cemetery lot from the name of the decedent to that of an heir at law or next of kin, in the absence of a rule providing for such transfer duly enacted by the board of township trustees.

COLUMBUS, OHIO, July 3, 1930.

HON. JOHN K. SAWYERS, JR., *Prosecuting Attorney, Woodsfield, Ohio.*

DEAR SIR:—You have requested my opinion on the following statement of facts:

“The clerk of the board of trustees in one of the townships in this county has inquired of me with reference to the matter set out in the following paragraph or two. It seems that the trustees of the township in question have sold cemetery lots in the township as provided for in Section 3448 of the General Code. One such deed was made to a married woman who has since died. Her husband, who is her sole survivor, is anxious to have this lot transferred to his name.

If this was an ordinary parcel of real estate, an affidavit of transfer would suffice. Inasmuch as this cemetery lot or lots in question is not recorded anywhere except in the book kept for that purpose by the township

clerk, it is not apparent just how to work out this matter of transfer to the title of this lot."

Section 3448 of the General Code of Ohio, to which you refer, reads :

"Upon application the township trustees shall sell at a reasonable price such number of lots as the public wants demand for burial purpose. Upon complying with the terms of sale, purchasers of lots shall be entitled to receive a deed or deeds therefor which the trustees shall execute, and which shall be recorded by the township clerk in a book for that purpose, the expense of recording to be paid by the person receiving the deed. Upon the application of a head of a family living in the township, the trustees shall make and deliver to such applicant a deed for a suitable lot for the burial of his or her family without charge, if in the opinion of the trustees, by reason of the circumstances of such family, payment therefor would be oppressive."

From the section above quoted, it is clear that when one purchases a lot for burial purposes, he is entitled to receive a deed from the township trustees and such deed shall be recorded with the township clerk in a book kept for that purpose. Nowhere in the statutes is there to be found any provision which expressly requires township clerks to make a record other than the record to be made of the original deed. As you suggest, in your communication, if this property were ordinary real property, the record title could be properly transferred by complying with the provisions of Section 2768 of the General Code, which authorizes a transfer of property under such circumstances by affidavit. However, an analysis of said section discloses that the procedure therein provided for has reference to the recording of the title to the property by the county recorder, and therefore would have no application to the situation presented. The right of the surviving husband in the case you mention is a question of fact which, of course, could be established by many other methods in case a controversy arises as to who is the owner of the lot under consideration, or as to who is entitled to burial privileges thereon. While there are many complicated questions which arise with reference to the passing of the title to a burial lot from the original purchaser to the next of kin or assignors, it appears to be unnecessary to discuss the same for the purpose of this opinion. Undoubtedly a surviving husband would have burial rights in a lot under such circumstances as you describe, and such rights would in nowise be affected by reason of there being no express provision of law providing for a transfer of the record title.

Your attention is invited to Section 3447 of the General Code, which is in *pari materia* with Section 3448, *supra*, and must be construed, of course, in connection therewith. Said Section 3447, among other things, provides :

"They (the township trustees) shall make and enforce all needful rules and regulations for its division into lots, and the allotment thereof to families or individuals", etc.

It is probable that the provisions last quoted may be sufficiently broad so as to empower the township trustees to make a rule with reference to the recording of a transfer such as you describe. It is believed that such trustees frequently make rules in reference to alienation of such premises and it would seem to be a logical conclusion to hold that they may properly make rules covering the subject about which you inquire.

In view of the foregoing, and in specific answer to your inquiry, you are advised that there is no provision of the statute which authorizes the transfer of the record title to a cemetery lot from the name of the decedent to that of an heir at law or next

of kin, in the absence of a rule providing for such a transfer duly enacted by the board of township trustees.

Respectfully,
 GILBERT BETTMAN,
Attorney General.

2055.

ELECTION LAW—CONTRIBUTIONS BY CORPORATIONS TO COMMITTEE RESEARCHING ON TAXATION LEGISLATION FOR GOVERNOR AUTHORIZED.

SYLLABUS:

The rendition of financial assistance by corporations to a committee appointed by the Governor for the purpose of conducting research work to report to the Governor the result of its findings and suggestions as to possible tax legislation, is not a violation of Section 4785-192, General Code.

COLUMBUS, OHIO, July 3, 1930.

HON. MYERS Y. COOPER, *Governor of Ohio, Columbus, Ohio.*

MY DEAR GOVERNOR:—This acknowledges your letter of June 23, in which you request my opinion as to the legality of contributions for corporations to assist in the financing of the research activities of the Taxation Committee which you appointed some time ago.

Section 4785-192, General Code, provides as follows:

“Any corporation engaged in business in this state which directly or indirectly pays, uses, offers, advises, consents or agrees to pay or use the corporation’s money or property for or in aid of a political party, committee or organization, or for or in aid of a candidate for political office, or for a nomination thereto; or uses such money or property for any other partisan political purpose, or violates any of the provisions of the law requiring the filing of an affidavit respecting such use of such funds; shall, upon conviction thereof, be fined not less than five hundred nor more than five thousand dollars. Whoever, being an officer, stockholder, attorney or agent of such corporation violates this section, participates in, aids or advises such violation of such section, shall be fined not more than one thousand dollars, or imprisoned not more than one year, or both.”

This section is part of the group of sections contained in the Election Laws relating to corrupt practices. It prohibits corporations engaged in business in this state from using their money or property for or in aid of a political committee. Your question requires a consideration of whether or not the committee to which you refer is a political committee within the meaning of this section. If it is, your question must be answered in the negative.

The word “political” or “politics” is subject to a number of definitions. In my opinion No. 544, rendered under date of June 19, 1929, to the Bureau of Inspection and Supervision of Public Offices, the following comment and definition of “politics” is given:

“There appears in the General Code no definition of the word ‘politics’. It may be defined in three different ways, depending upon the angle of approach: First, it is the interplay in public affairs, of diverse purposes and