

(a) To grant authority to any department, institution, office or other agency or body for which an appropriation is made in Section 1 or 2 of this act, to expend the moneys so appropriated otherwise than in accordance with the details therein set forth, and for such purpose to authorize transfers of funds between the items entitled 'Personal Service' and 'Maintenance' and between items in the appropriation for 'Total Additions and Betterments' within the department, division or agency for which such an appropriation is made.

* * *

(f) To allot from any funds appropriated for the maintenance of such controlling board to any department, board, institution, or other agency of the state such amounts for operation and/or maintenance of such agency as may be shown to the satisfaction of such controlling board to be necessary or expedient."

However, it is believed that there is no authority in the language above quoted or any other provision of the act, which authorizes the controlling board to allot moneys to the Department of Public Works for the purchase of land for the purpose of extending a road, or otherwise.

It may be further pointed out that the Legislature in said House Bill No. 510, did in a number of instances appropriate money for the purchase of "land" which is indicative of the fact that when it intended money therein appropriated to be used for such purpose, it expressly so stated.

In view of the foregoing and in specific reply to your inquiry, you are advised that under the present appropriation bill there is no authority whereby the Department of Public Works can make an expenditure for the purchase of land for road purposes.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1324.

APPROVAL, FINAL RESOLUTION FOR EXTRA WORK CONTRACT IN
TUSCARAWAS COUNTY.

COLUMBUS, OHIO, December 23, 1929.

HON. ROBERT N. WAID, *Director of Highways, Columbus, Ohio.*

1325.

TAX AND TAXATION—SPECIAL ASSESSMENTS—DUTY OF COUNTY
TREASURER TO ACCEPT GENERAL TAXES EVEN THOUGH SAID
ASSESSMENTS ARE NOT PAID.

SYLLABUS:

It is the duty of the county treasurer to accept the payment of general taxes when tendered, notwithstanding assessments against the same lands placed upon the tax duplicate under the provisions of Section 6923 of the General Code are delinquent and are not paid