

on the shares of stock which now constitute the corpus of the trust estate; and in such case, the shares of stock constituting the corpus of such trust estate cannot legally be assessed for taxes in the name of said Florence J. Stone, at the place of her domicile in Cuyahoga County.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1323.

GENERAL APPROPRIATION ACT—PUBLIC WORKS DEPARTMENT
UNAUTHORIZED TO EXPEND MONEY FOR PURCHASING LAND
FOR ROAD.

SYLLABUS:

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.

COLUMBUS, OHIO, December 23, 1929.

HON. HARRY D. SILVER, *Director of Finance, Columbus, Ohio.*

DEAR SIR:—Your assistant Director of Finance has requested my opinion upon the following:

“The Board of Control on November 4 released the sum of \$400 from the Maintenance Appropriation of the Department of Public Works for the purchase of approximately 2½ acres of land near Buckeye Lake for the purpose of extending a road. The Department of Public Works has requested the Department of Finance to allot the funds in order to make them available for expenditure. The question which arises at the present time is whether or not an expenditure for the purchase of land can be made from an appropriation for maintenance purposes. We will be pleased to have you advise us whether or not the Maintenance Appropriation of the Department of Public Works can be spent for this purpose and if not, whether there is any other fund from which such an expenditure can be made legally.”

In considering your inquiry, it should be noted that Section 22 of Article II of the Ohio Constitution provides no money shall be drawn from the public treasury except in pursuance of specific appropriation. Since the adoption of the above constitutional provision in 1851, it has been the established policy of the Legislature to specify in more or less definite terms the purposes for which a given appropriation is to be used. That is to say, the Legislature has uniformly followed the policy of definitely appropriating money for salaries, maintenance and additions and betterments, and frequently has definitely specified as a subdivision of additions and betterments “lands.” While it is admitted that it is unnecessary for the Legislature to make a detailed appropriation, yet when it does make a detailed appropriation, it is conceded that that detail must be followed in making the expenditure.

In examining the appropriation acts of the 88th General Assembly as suggested in your inquiry, there appears to be no specific appropriation for the purchase of land by the Department of Public Works.

Section 4 of the general appropriation bill, House Bill No. 510 of the 88th General Assembly, authorizes the Controlling Board among other things:

“* * *

(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