proceedings, how are they affected by the foreclosure of the first mortgage?"

"It is well settled in this state that the rights of lienholders, who are not made parties to the foreclosure, remain unaffected, the same as if no judicial sale had been made. *Frische* vs. *Kramer,* 16 Ohio, 125; *Childs* vs. *Childs,* 10 Ohio, St., 339."

Since the conservancy district may bring a suit in foreclosure to collect the taxes and assessments due the conservancy district at any time within six months after the 31st day of December of the year in which the taxes and assessments are due, and the state may not bring a foreclosure suit until the taxes have been in default for four years, it certainly cannot be claimed that the lien of the conservancy district is in the same category as the lien of the state. If the conservancy district may bring a suit in foreclosure within the period designated, it would necessarily have to make the state of Ohio and the county treasurer a party to such suit and it would be necessary to determine the lien of the state at such a foreclosure.

Specifically answering your question, it is my opinion:

First, that the Miami Conservancy District should be made a party defendant to all suits under section 5713, General Code, in order to bind such district by the decision of the court.

Second, that the conservancy district is not bound by the order of the court remitting the taxes and assessments due it, the real estate having failed to sell for enough at the tax sale to pay the same.

Third, that taxes and assessments due the conservancy district should not be included in the suit by the treasurer to sell property for delinquent taxes, and the conservancy district should be made a party defendant in all such suits.

Fourth, that it is necessary for the conservancy district to proceed under section 6828-54 to bring a separate action to collect taxes and assessments due it, unless suit has been brought by the county treasurer, and in such case the conservancy district should be made a party defendant so that its rights may be determined.

Respectfully,
C. C. CRABBE,
Attorney General.

2739.

GRANTING OF RELIEF TO POOR—SECTIONS 3476 ET SEQ., DO NOT CONTEMPLATE THE GIVING OF CASH TO SUCH PERSONS.

SYLLABUS:

Sections 3476 et seq of the General Code, which provide for the granting of relief to the poor, do not contemplate or authorize the giving of cash to such persons.

COLUMBUS, OHIO, Sept. 1, 1925.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN:—Your recent communication reads:

"Sections 3476 to 3496 of the General Code govern officers in granting relief to indigent persons.

"Section 3487 G. C. reads:

" 'No account shall be audited or allowed by the trustees of a township or officers of a municipal corporation for the support of the poor, unless accompanied by the proper voucher, verified by the claimant or his agent, and duly certified by such trustees or officers.'

"Section 4094 G. C. is also pertinent. The social service or charity department of the city of Akron desires to grant cash relief to indigent persons in certain instances, but since their charter makes no provision for an action of this kind, the bureau has held that the disbursement of cash to indigent persons is not permissible. The bureau would much appreciate your opinion in relation to this matter."

The question presented is whether municipalities may give cash to indigent persons as a means of relief, or whether the statutes contemplate the supplying of food, clothing, etc.

Section 3476 to 3496 of the General Code, which you mention, deal with the subject of furnishing relief to the poor. Section 3476 in substance requires the trustees of each township, or the proper officers of each city, to afford "at the expense of such township or municipal corporation, public support or relief to all persons therein who are in condition requiring it." In these sections the general term "relief" is used, and this language standing alone undoubtedly is broad enough to include cash payments or gifts.

Webster defines the word "relief," among other things, as being "assistance given to the poor; aid; redress." Applying this definition to the language used in the section, of course, would justify the conclusion that cash payments can properly be made by such authority. However, in analyzing the provisions of section 3487, which you quote in your communication, another view is immediately presented. This section contemplates the auditing and allowing of bills by the officers affording the relief, supported by a voucher verified by the claimant or his agent. The claimant in this respect is the one who has furnished some relief. In other words, this section would seem to refer to the allowing of a claim of one who has furnished food, clothing or medical attention for some one in need. Supplementing this view, there is found in section 3486 a requirement that the officers affording such relief after the September settlement shall make and file with the county auditor a report of the administration of the poor laws in their respective jurisdiction, "showing, first, the aggregate of physician's fees paid; second, the aggregate paid for supplies, food, clothing, etc.; third, the aggregate per diem expenses of such trustees or municipal officers in connection with the poor laws."

It is a well known rule of judicial interpretation that all sections which are in *pari materia* must be construed together so as to give effect to the entire law relating to a given subject. In construing the provisions of sections 3486 and 3487, above referred to, it would seem wholly inconsistent with the intent of these sections for the officers authorized to grant relief to the poor, to give sums of money. On the other hand, the statutes contemplate the furnishing of food, clothing and medical attention to such persons by those who in turn present their claim to be audited and allowed by the trustees of the township or the officers of the municipality.

Respectfully,
C. C. CRABBE,
Attorney General.