

cient justification for such action upon your part, inasmuch as there is nothing in the application to show that there has been any change in the situation with respect to this leased property or in the lessee's use of the same. As to this, however, I assume your investigation of the facts relating to this matter has convinced you that a cancellation of this lease is justified under the provisions of section 6 of said act which provides that if at any time the lessee of canal lands can no longer economically use the lands, such lessee may file an application for the cancellation of his lease. In this view and finding that your proceedings are otherwise substantially regular, your finding and report in this matter is hereby approved by me as to legality and form, as is evidenced by my approval endorsed in and upon the resolution which is attached to your finding and report as a part of the proceedings relating to this transaction. You will find enclosed herewith the files submitted to me.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

2687.

APPROVAL—PROCEEDINGS RELATING TO APPLICATION MADE BY
 THE WHITE MOUNTAIN CREAMERY COMPANY OF NEW BRE-
 MEN, OHIO, FOR CANCELLATION OF A CERTAIN MIAMI AND
 ERIE CANAL LAND LEASE.

COLUMBUS, OHIO, May 18, 1934.

HON. T. S. BRINDLE, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination and approval your finding and report upon an application made by the White Mountain Creamery Company of New Bremen, Ohio, for cancellation of a certain Miami and Erie Canal land lease (M&E 116), executed to said company under date of June 29, 1922, for a term of 15 years under an annual rental of \$30.00 therein provided for.

In this application, which is filed with you under the authority of House Bill No. 467, 115 O. L. 512, the cancellation of this lease is requested for the stated reason that said company is no longer operating a plant at this location and cannot any longer use this land to an advantage.

Although the reasons actuating this company in requesting the cancellation of this lease are not as fully stated in the application as might be desired, it is probable that, your investigation of the facts pertaining to this lease, and the present situation of said company with respect to its inability to use this land in the manner contemplated at the time of the execution of the lease, shows sufficient reasons for cancelling the lease under Sections 6 and 7 of the Act of the Legislature above referred to. However this might be, it appears, acting upon this application, you have made an order cancelling this lease as of May 1, 1934; and I am unable to say, as a matter of law, upon the facts appearing in the application and finding, that your action in this matter was not justified.

Inasmuch, therefore, as the proceedings relating to this matter have been

substantially regular, your order and finding is hereby approved by me, as is evidenced by my approval endorsed in and upon the resolution attached to your finding and made a part of the proceedings in this matter and in and upon the copies thereof, all of which are herewith returned.

Respectfully,

JOHN W. BRICKER,
Attorney General.

2688.

TOWNSHIP—TRUSTEES UNAUTHORIZED TO TRANSFER MONEY
FROM GENERAL OR GASOLINE TAX FUNDS TO COUNTY
TREASURY FOR POOR RELIEF.

SYLLABUS:

Trustees of a township have no authority to transfer any money from its general fund or gasoline tax fund to the county treasury to be used by the county commissioners for the purposes of poor relief.

COLUMBUS, OHIO, May 18, 1934.

HON. FRED W. EVERETT, JR., *Prosecuting Attorney, Jackson, Ohio.*

DEAR SIR:—I acknowledge receipt of your communication, which reads as follows:

“I would like your decision on the following question:

Have Township Trustees authority to contribute funds under their control from either the general or gasoline tax fund to the County Treasury for the use of the County Relief Commission?”

Since county relief commissions are not authorized by statute to expend public funds of the state, or of any of its subdivisions, I assume that your question is as to whether township trustees have the authority to transfer funds from the general fund or gasoline tax fund of the township to the county treasury to be used by county commissioners for poor relief purposes.

By virtue of section 5625-5, General Code, the levy made by a township for poor relief is included in the general levy for current expenses and the proceeds of such levy become part of the general fund of the township. Consequently, expenditures for poor relief from township levies are now made from the general fund. The kinds of poor relief which may be given by a township from this fund are set forth in sections 3476, et seq., General Code. Funds of a township ordinarily can be expended only by authority of its trustees, and I know of no law whereby the trustees of a township may transfer money from its general fund to the county treasury to be expended by the county commissioners for poor relief, the nature of which may be entirely different than that authorized to be granted by the township from taxes levied by it.