

a tax upon all the taxable property of the county sufficient to meet such payment."

You state that in the case you have in mind the rentals so paid are in addition to funds provided in sections 9880 and 9894. While the sections relating to the powers of agricultural societies and the power of the commissioners to assist them are somewhat loosely drawn and difficult of interpretation in many respects, I have found no provision in the statutes that would seem to authorize the expending of money for a lease, except in the section heretofore quoted. The plain provisions of such section are that if the commissioners think it for the interest of the county and society, they may pay out of the treasury *the same amount of money for the purchase or lease and the improvement of such site as is paid by the society.*

It is suggested that under this section in cases wherein the agricultural society has made no expenditure it would be improper for the commissioners to make any expenditures. However, it is possible that the commissioners are not limited to providing funds for a specific purpose mentioned in said section; that is, supposing that the yearly rental is \$2,000 and the society has made improvements in the amount of \$2,000 under such circumstances it may be that the commissioners would be within their power to pay the lease money because it would be within the general provisions of the statute.

In view of the foregoing, in specific answer to your inquiry you are advised that the county commissioners may not legally pay out money for the payment of the rental on a lease held by a county agricultural society unless the county society has expended a like amount for lease or improvement of such site.

Respectfully,
C. C. CRABBE,
Attorney-General.

2142.

APPROVAL, FINAL RESOLUTION, ROAD IMPROVEMENT IN BUTLER COUNTY.

COLUMBUS, OHIO, January 12, 1925.

Department of Highways and Public Works, Division of Highways, Columbus, Ohio.

2143.

APPROVAL, BONDS OF VILLAGE OF NEW LEXINGTON, PERRY COUNTY,
\$6,000.00.

COLUMBUS, OHIO, January 12, 1925.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.