

joinder of the proceedings to foreclose the lien on distinct parcels of land, though included in the same delinquent tax certificate, are great. Indeed, a constitutional point may be involved. At any rate, in the absence of language like that found in Section 5721, this department is of the opinion that in spite of the language in Sections 5712 and 5718, which has been quoted, the true meaning of these sections is that a separate action must be brought against each parcel of land certified as delinquent."

As before stated herein, there have been no changes in Sections 5718 and 5719 of the General Code since 1917, and I, therefore, see no reason for changing the construction placed upon said Sections in the 1922 Opinion of the Attorney General. I am, therefore, of the opinion, specifically answering your question, that proceedings to foreclose the lien for taxes against lands certified as delinquent brought under Section 5718 of the General Code, must be separate in the case of each parcel certified as delinquent.

Respectfully,
 GILBERT BETTMAN,
Attorney General.

200.

APPROVAL, NOTES OF NEW RICHMOND VILLAGE SCHOOL DISTRICT,
 CLERMONT COUNTY—\$37,500.00.

COLUMBUS, OHIO, March 16, 1929.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

201.

BOARD OF EDUCATION—EXTENT OF AUTHORITY TO EXPEND
 MONEY FOR RELIEF OF CHILDREN—GRANGES AND SIMILAR OR-
 ORGANIZATIONS—MAY USE SCHOOL BUILDINGS FOR MEETINGS IF
 REASONABLE EXPENSES PAID.

SYLLABUS:

1. *By the plain terms of Section 7777, General Code, the authority therein granted to boards of ducation to expend school funds for the purpose therein mentioned extends only to cases where an attendance officer is satisfied that a child compelled by law to attend school is unable to do so because absolutely required to work at home or elsewhere in order to support himself or help to support or care for others legally entitled to his services. Such authority extends only to furnishing text-books, and such other personal necessities for the child or persons entitled to his services, and also such medical care in co-operation with the health commissioner of the district,*