

1474.

APPROVAL, BONDS OF MANTUA VILLAGE SCHOOL DISTRICT, PORT-
AGE COUNTY—\$90,000.00.

COLUMBUS, OHIO, January 31, 1930.

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

1475.

CITY CEMETERY—AUTHORITY OF MUNICIPALITY TO CREATE
TRUST FUND FOR MAINTAINING CEMETERY AND REQUIRE
THAT PORTION OF MONEY FROM LOT SALES BE DEPOSITED
IN SUCH FUND—ORDINANCE PERMITTING SERVICE DIRECTOR
TO INVEST FUNDS ILLEGAL.

SYLLABUS:

1. *Council of a municipality may, by ordinance, create a trust fund for the permanent maintenance and upkeep of a municipal cemetery and provide that a portion of the funds received from the sale of lots in such cemetery shall be deposited in such fund.*

2. *A city may not, by ordinance, provide that the director of public service may invest trust funds for the permanent maintenance and upkeep of a city cemetery in view of the express provision of Section 4169, General Code, that such funds shall be invested by council.*

COLUMBUS, OHIO, January 31, 1930.

HON. ISAAC E. STUBBS, *Prosecuting Attorney, Cambridge, Ohio.*

DEAR SIR:—Your letter of recent date is as follows:

“I am enclosing herewith papers handed me by the mayor of the city of Cambridge, on which I have been requested to render an opinion or secure an opinion from your office as to the legality of the enclosed ordinance. The solicitor of said city at the time of the passing of this was incapacitated by sickness from attending to his duties.”

Enclosed with your letter is the following ordinance:

“ORDINANCE NO. 1885.

An ordinance to create a trust fund for the permanent maintenance and upkeep of Northwood Cemetery of the city of Cambridge, Ohio—

BE IT ORDAINED by the council of the city of Cambridge, Ohio:

SECTION 1. That it is deemed necessary to create a trust fund for the permanent maintenance and upkeep of Northwood Cemetery, of the city of Cambridge, Ohio.

SECTION 2. That for the purpose of creating such trust fund for the permanent maintenance and upkeep of Northwood Cemetery, the director