and lodging as may be determined by the State Department of Education, in lieu of providing transportation for such pupils, is of no effect. The obligation rests upon the local board either to provide transportation or board and lodging for such pupils, and the State Department of Education has nothing whatever to say about the matter, or make the manner of performing these duties a condition of extending state aid to the district. These obligations are of equal strength and binding force with the other obligations of the district.

2. If Malta Township School District, after taking care of its obligations, needs more funds to maintain its schools than would accrue to it from a three mill tax levy, the Director of Education may direct the county board of education to make such levy, even though the electors residing in the district have failed to return a majority for the same at the election. After such levy is made the Director of Education may extend to the district the advantages of the state educational equalization fund.

Respectfully,
Edward C. Turner,
Attorney General.

1341.

APPROVAL, BONDS OF THE VILLAGE OF SOUTH EUCLID, CUYAHOGA COUNTY, OHIO—\$39,080.00.

COLUMBUS, OHIO, December 9, 1927.

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

1342.

APPROVAL, FINAL RESOLUTIONS ON ROAD IMPROVEMENTS IN MEIGS AND SUMMIT COUNTIES, OHIO.

Columbus, Ohio, December 9, 1927.

Hon. George F. Schlesinger, Director, Department of Highways and Public Works, Columbus, Ohio.

1343.

BOARD OF HEALTH—AUTHORITY TO REQUIRE CONNECTION OF CESSPOOLS TO SANITARY SEWERS—GENERAL AUTHORITY OF BOARD OF HEALTH, DISCUSSED.

SYLLABUS:

Local boards of health may, in the exercise of a sound discretion, regulate the location, construction and drainage of cesspools and the like, where offensive and