"Where temporary relief is furnished to one who possesses a legal settlement in a township and who resides outside the limits of a city, the total cost thereof should be borne by such township notwithstanding said person is a resident of a village within such township."

My said opinion referred to an opinion of my immediate predecessor found in the Opinions of the Attorney General for the year 1928, p. 13, and other opinions, all of which supported my conclusion.

While Section 3480 of the General Code, to which you refer, uses the term "municipal corporation", which term is broad enough to include a village, inasmuch as said section treats with the same subject matter as that mentioned in Section 3476, I am inclined to the view that they must be construed together. It follows therefore that the term "municipal corporation", as used in Section 3480, General Code, has reference to cities and does not include villages.

In specific answer to your inquiry, it is my opinion that when it is necessary to furnish outside, temporary or partial relief to residents of villages the same should be granted by the township.

> Respectfully, GILBERT BETTMAN, Attorney General.

1860.

APPROVAL, ABSTRACT OF TITLE TO LAND OF W. F. SEYMOUR IN WASHINGTON TOWNSHIP, SCIOTO COUNTY, OHIO.

COLUMBUS, OHIO, May 13, 1930.

HON. CARL E. STEEB, Secretary, Ohio Agricultural Experiment Station, Columbus, Ohio.

DEAR SIR:—You have submitted for my examination and approval a corrected abstract of title, warranty deed, encumbrance estimate and other files relating to the porposed purchase of three tracts of land owned of record by one W. F. Seymour, in Washington Township, Scioto County, Ohio. The first of these tracts is 335 acres in Survey No. 15353–15383, more particularly described by metes and bounds in the warranty deed tendered by said W. F. Seymour to the State of Ohio. The other two tracts, which are likewise more particularly described in said warranty deed, are 145 acres and 50 acres, respectively, in Survey No. 15578, Virginia Military Lands.

Upon examination of the corrected abstract of title submitted, I find that the same contains additional information which obviates the objections noted by me in Opinion No. 1781, directed to you under date of April 15, 1930; and upon consideration of said corrected abstract, I am of the opinion that said W. F. Seymour has a good merchantable fee simple title to the above mentioned tracts of land, free and clear of all encumbrances except the taxes for the last half of the year 1929, amounting in the aggregate to the sum of \$20.70, and the undetermined taxes on said property In this connection I note a statement in the certificate of the for the year 1930. abstracter directed to me under date of May 12, 1930, which is, perhaps, open to the construction that all of the taxes for the year 1929 were paid in December, 1929, and I am referred to a tax receipt which has been attached to the corrected abstract. However, this receipt only shows the payment of the taxes on this property for the first half of the year 1929 and this is a matter that should be investigated and determined by your department before the transaction relating to the purchase of this property is closed.

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With respect to the taxes for the year 1930, it would seem that inasmuch as the warranty deed of said W. F. Seymour was tendered to your department, representing the State of Ohio in this matter, in November, 1929, long prior to the time when the lien of the taxes for the year 1930 attached to this property, said property should go upon the tax exempt list with respect to the taxes for the year 1930, and subsequent years.

Upon examination of the warranty deed tendered by said W. F. Seymour, I find that the same has been executed and acknowledged by said W. F. Seymour and his wife, Kitta C. Seymour, in the manner required by law, and that said deed as to form is sufficient to convey the several tracts of land here under investigation to the State of Ohio by fee simple title, free and clear of the dower interest of said Kitta C. Seymour, and of all encumbrances whatsoever except taxes due and payable in December, 1929, and thereafter, as to which said deed contains the recital that "said taxes the said grantee herein assumes and agrees to pay." Upon examination of a copy of the option, which copy is a part of the files relating to the purchase of this property, I do not find any agreement on your part to pay any of the taxes upon this property, and this likewise is a matter which should be adjusted by agreement with the grantor before any voucher is issued for the payment of this property.

Encumbrance estimate No. 5840, which has been submitted to me as a part of the files relating to the purchase of the property here in question, has been executed in the manner required by law and the same shows sufficient balances in the proper appropriation account to pay the purchase price of this property, which purchase price is the sum of \$3,710.00.

I further find upon examination of the files submitted to me that the money necessary to pay the purchase price of this property in the amount above stated has been released for said purpose by the Controlling Board, in accordance with the authority conferred upon said Board by Section 11 of House Bill 510, enacted by the 88th General Assembly.

I am herewith enclosing said corrected abstract of title, warranty deed, encumbrance estimate No. 5840, Controlling Board certificate, and other files which have been submitted to me in this matter.

> Respectfully, Gilbert Bettman, Attorney General.

1861.

BOND—FOR REAL ESTATE BROKER'S LICENSE—SURETY MAY NOT TERMINATE LIABILITY BEFORE EXPIRATION DATE OF SUCH BOND BY NOTIFYING REAL ESTATE EXAMINERS.

SYLLABUS:

The surety on a real estate broker's bond executed under the provisions of Section 6373–35, General Code, may not terminate its liability as to future transactions prior to the expiration of such bond by notifying the State Board of Real Estate Examiners.

COLUMBUS, OHIO, May 14, 1930.

HON. ED. D. SCHORR, Director of Commerce, Columbus, Ohio.

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

"Will you please render an opinion on the following question:

Where a bonding company files a request in writing to be released on its