county treasurer in payment of such taxes. Your question further assumes that there is no funds in the treasury for the payment of the warrant at the time it is issued. I do not think such a plan would be lawful in Indiana. I know of no statute which would authorize the treasurer of the county to receive such warrants in payment of the taxes due from the holder of the warrant. The county treasurer certainly would not be required to do so. In addition to what has already been said, it is unlawful for the county auditor to issue a warrant for which there has been no appropriation.

Your third question is as to whether the township poor relief authorities are authorized to furnish transportation in cities to children of indigent families for the purpose of enabling such children to attend high school. Answering the above question, I do not find any authority for the expenditure of poor relief funds for such purposes. The aid given to children of indigent families for the purpose of furnishing school books and clothing to such children is pursuant to section 12 of the Compulsory Education Act, Burns Revised Statute of 1926, section 6459. The above section makes no provision for expenditures, except for books, school supplies and clothing.

UNEMPLOYMENT RELIEF COMMISSION: Poor relief—whether federal emergency relief allotments must be appropriated. September 18, 1933.

Hon. William H. Book, Director,
Governor’s Commission on Unemployment Relief,
Indianapolis, Indiana.

Dear Sir:

I have before me your letter inquiring whether it is necessary to have an appropriation by the township advisory board of federal aid money granted from your department from federal emergency relief allotments to the respective counties, special reference being made to the provisions of chapter 74 of the Acts of 1931.

In my opinion, the provision of section 1 of chapter 74, making it unlawful for the township trustee to expend for poor relief in the townships, therein classified, any sum in excess of that fixed by the township advisory board—that such provision does not apply to federal emergency relief allotments.