the clause does not contemplate a perpetual trust to be managed by an executor or trustee, only the income of which is to be devoted to charitable purposes.

My opinion, therefore, is that the property referred to in your request is not exempt from taxes.

HEALTH, DIVISION OF PUBLIC: Voluntary contributions—Whether counties have authority to accept same to aid in various health services.

August 12, 1936.

Mr. W. H. Frazier,
Assistant Director,
State Board of Health,
State House Annex,
Indianapolis, Indiana.

Dear Sir:

I have before me your letter of August 3, 1936, in part as follows:

"In contacting counties we find that various private health organizations such as local tuberculosis associations are willing to assist the county in this work. While the counties are quite anxious to receive the support of these private organizations, the question has arisen as to whether or not it is legal for the county treasurer to accept contributions from such organizations, make such contributions a part of the fund established by the county appropriation, and to disburse such funds in the usual manner through the county auditor."

You request an opinion as to whether a county treasurer may legally accept such contributions and disburse the same in the usual manner upon warrants drawn by the county auditor.

I do not think there is any express statutory authority authorizing the county treasurer to accept contributions such as are described in your letter. I think, however, that there is no prohibition which would prevent the county from accepting voluntary contributions to its general fund, but I do not
think that the treasurer could receive such funds earmarked for any particular purpose. The Act of 1935 authorizing and requiring the appointment of a county health officer not later than January 1st, 1938, and authorizing the appointment of a public health nurse, contains a provision whereby the board of commissioners of any county by declaring an emergency and making an appropriate entry to that effect on its records may avail itself of the provisions of the Act at any time. Section 10 of that Act, Acts of 1935, page 1027, provides that "upon the approval by the county commissioners of the county * * * the health officers may receive contributions, donations, or other financial assistance from private individuals, corporations, or the state or federal government, provided the conditions under which the grant is made are fully under statute and have the approval of the state board of health." If funds are contributed such as you describe, however, and paid into the general fund of the county they would be subjected to the ordinary rule requiring an appropriation in order to authorize their use.

WELFARE, DEPARTMENT OF PUBLIC: Domicile of minor under 1936 Welfare Act whose parents died resident in Indiana but which minor for many years has been living with relative in Detroit. August 12, 1936.

Miss Helen Pearson,
Case Worker, Children's Division,
Department of Public Welfare,
141 South Meridian Street,
Indianapolis, Indiana.

Dear Miss Pearson:

I have before me your letter of July 23, 1936, enclosing a copy of a letter received from the city of Detroit, Department of Public Welfare, in which you ask for an official opinion as to the legal residence of Herbert Martin. The letter from the Detroit department gives the facts in the case as follows:

"John and Bertha Martin, parents of Herbert, died in Sandborn, Indiana. They were legal residents of