

in the city of Columbus, Ohio. Since, under the provisions of section 5371, General Code, quoted above, a person required to list property on behalf of others is required to list it in the township, city or village in which he would be required to list such property if it were his own, and the property here in question, to wit, money, is such property as, under the terms of this section of the General Code, is required to be listed in the city in which the person listing the same resides, it follows that such moneys as were possessed by the receiver of the corporation here in question on the day preceding the second Monday of April, 1931, should have been returned for taxation by him as of that date in Franklin County where said receiver resided.

Under the provisions of section 5366, General Code, said receiver had until the first day of May, 1931, to return for purposes of taxation moneys in his hands on the date above indicated, as the proceeds of the sale of the property of said corporation; and if he failed to list said property as required by the statutory provisions above noted in this opinion, it is the duty of the auditor of Franklin County to list the same.

Some of the sections of the General Code above referred to have been amended in the enactment of later tax measures by the 89th General Assembly. These sections, however, have been quoted and discussed as they read at the time of their application to the facts which gave rise to the questions presented in your communication.

Respectfully,
GILBERT BETTMAN,
Attorney General.

3498.

APPROVAL, BONDS OF MARION TOWNSHIP RURAL SCHOOL DISTRICT, FRANKLIN COUNTY, OHIO.

COLUMBUS, OHIO, August 12, 1931.

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

3499.

APPROVAL, BONDS OF GUERNSEY COUNTY, OHIO—\$24,000.00.

COLUMBUS, OHIO, August 12, 1931.

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

3500.

TRAFFIC LIGHTS—COUNTY COMMISSIONERS MAY NOT COOPERATE WITH A MUNICIPALITY IN THEIR ERECTION AND MAINTENANCE WITH SUCH MUNICIPALITY.

SYLLABUS:

There is no legal authority permitting county commissioners to cooperate with a municipality in the erection and maintenance of traffic lights within municipalities.

COLUMBUS, OHIO, August 12, 1931.

HON. C. G. L. YEARICK, *Prosecuting Attorney, Newark, Ohio.*

DEAR SIR:—This will acknowledge your request for my opinion which reads as follows: