

829.

## APPROVAL, BONDS OF CONCORD RURAL SCHOOL DISTRICT, MIAMI COUNTY—\$6,800.00.

COLUMBUS, OHIO, September 4, 1929.

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

830.

## GASOLINE TAX—TOWNSHIP'S PORTION—TRUSTEES MAY CONSTRUCT TWO OR MORE ROADS SIMULTANEOUSLY WITH SUCH FUNDS.

## SYLLABUS:

*So long as the township trustees expend the proceeds of the gasoline tax for the purpose of constructing, widening or reconstructing the roads mentioned in Section 5541-8, as amended by the 88th General Assembly, they are the sole judges as to the amount to be expended on a given road, the nature of the improvement and the extent thereof. Furthermore, within the limitations above mentioned there is nothing to prevent them from undertaking two or more projects at the same time if the funds are available therefor.*

COLUMBUS, OHIO, September 4, 1929.

HON. JOHN H. HOUSTON, *Prosecuting Attorney, Georgetown, Ohio.*

DEAR SIR:—Acknowledgment is made of your communication, which reads:

“There seems to be some controversy in this county as to whether the township share of the gas tax (under the Sullivan-Bostwick Act, may be divided and used on several roads, or whether one specific project on the county system of roads in said township must be completed by the use of this money before another road project may be taken up and improved.

I would be glad to have the advice of your office upon this point.”

Section 5541-8 of the General Code, as amended by the 88th General Assembly in the Sullivan-Bostwick act, in part provides:

“When appropriated by the General Assembly such highway construction fund shall be appropriated and expended in the following manner and subject to the following conditions:

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Ten per cent of said highway construction fund shall be appropriated for and divided in equal proportions among the several townships within the state, and shall be paid on vouchers and warrants drawn by the Auditor of State to the county treasurer of each county for the total amount payable to the townships within each of the several counties. Upon receipt of said vouchers and warrants each county treasurer shall pay to each township within the county its equal proportional share of said funds which shall be expended by each township for the sole purpose of constructing, widening and recon-