

make a deposit of state funds in a banking institution and to provide the terms and conditions of such deposit."

Although the court in this case had before it only the statutes concerning the powers and duties of a state treasurer, similar reasoning should lead the court to a like decision in the case of a county treasurer; for the statutes concerning a county treasurer grant no specific authority to the county treasurer to invest public funds, regardless of the type of investment. Where the legislature has specifically provided the manner of custody and deposit of the county funds, it must be presumed that such method was intended by the legislature to be exclusive.

Specifically answering your inquiry, I am of the opinion that the "general fund" of a county may not be legally invested in government bonds, even though the county is unable to obtain a legal depository therefor.

Respectfully,

GILBERT BETTMAN,  
*Attorney General.*

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4091.

GASOLINE AND MOTOR VEHICLE LICENSE TAX—MUNICIPALITY  
MAY USE ITS PORTION TO PAY SPECIAL ASSESSMENTS LEVIED  
BY COUNTY FOR STATE ROAD IMPROVEMENT—LIMITATIONS.

*SYLLABUS:*

*The municipality's share of the motor vehicle license tax and the motor vehicle fuel tax may be used to pay special assessments levied by the county commissioners for a state road improvement against property owned by a municipality and abutting thereon, provided such improvement is included in one of the purposes contained in sections 6309-2, 5537 and 5541-8, General Code, and provided the property so assessed is not the property of a municipally owned public utility.*

COLUMBUS, OHIO, February 26, 1932.

*Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.*

GENTLEMEN:—I am in receipt of your letter which reads as follows:

"Will you kindly furnish this Department with a written opinion on the following question:—

May the municipality's share of motor vehicle license (6309-2) and gasoline tax (5537 and 5541-8) funds be used to pay special assessments levied by the county commissioners for a state road improvement running through a municipality, against property owned by a municipality and abutting thereon?"

Section 6309-2, General Code, provides that the portion of the motor vehicle license tax distributed to municipal corporations shall constitute a fund which shall be used for the maintenance, repair, construction and repaving of public

streets, and for no other purpose; section 5537, General Code, states that the municipal corporations' portion of the motor vehicle fuel tax, provided for in the preceding sections, shall be used for the sole purpose of maintaining, repairing, constructing and repaving the public streets and roads therein; and section 5541-8, General Code, states that the municipal corporations' portion of the motor vehicle fuel tax provided for in section 5541, General Code, shall be used for the sole purpose of constructing, maintaining, widening, reconstructing, cleaning and clearing the public streets and roads therein and for the purchase and maintenance of traffic lights.

It is to be seen that these three sections provide for practically the same purposes for which these funds may be used, except that the last section contains a few additional purposes not contained in the first two sections above referred to.

Assuming that the nature of the road improvement to which you refer comes within the purposes which are contained in these three sections, I am of the opinion that, since the money which the city will pay by reason of the assessments levied upon it by the county commissioners, will be for the sole purpose of paying a portion of the cost of the improvement in question, the municipality's share of these tax funds may be used therefor provided the property so assessed is not the property of any municipally owned public utility.

Respectfully,

GILBERT BETTMAN,  
*Attorney General.*

4092.

LEGAL ADVERTISEMENT—RATES OF TAXATION—NECESSITY OF PUBLISHING IN PAPERS OF OPPOSITE POLITICS WHERE MUNICIPALITY HAS MORE THAN EIGHT THOUSAND INHABITANTS.

*SYLLABUS:*

*In counties having cities of eight thousand inhabitants or more, not the county seat of such counties, additional publication of the notice of rates of taxation must be made for six consecutive weeks in two newspapers of opposite politics in each such city.*

COLUMBUS, OHIO, February 26, 1932.

*Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.*

GENTLEMEN:—I am in receipt of your recent communication which reads as follows:

“Section 2648 of the General Code provides that the County Treasurer shall cause the notice of rates of taxation to be inserted for six consecutive weeks in a newspaper having a general circulation in the County. Section 6252 of the General Code provides that such notice shall be published in two newspapers of opposite politics at the County seat, and in Counties having cities of eight thousand or more inhabitants, not the county seat, additional publication of such notice shall be made in two newspapers of opposite politics in such city.