

The question which you present resolves itself into a determination of whether or not placing street signs either on standards at the curbs or upon buildings at street intersections constitutes part of the construction or maintenance of the street. Municipalities customarily place the names of streets at street corners regardless of whether the streets so marked be improved or maintained. These signs or name plates are not, like state highway markings, primarily for the convenience, benefit or safety of the motorists but rather are for the convenience of the municipality at large. In my view, the erection of street signs does not have any direct relation or bearing upon the matter of the construction or maintenance of a street, but is a distinct and separate municipal function the cost of which should be borne by the taxpayers at large rather than by the motorists.

Specifically answering your question, it is my opinion that a municipality's portion of the motor vehicle license and gasoline tax receipts may not be used for the purpose of purchasing and erecting signs bearing the names of streets at street intersections.

Respectfully,
 GILBERT BETTMAN,
Attorney General.

2796.

APPROVAL, BONDS OF BOARDMAN RURAL SCHOOL DISTRICT, MAHONING COUNTY, OHIO—\$170,000.00.

COLUMBUS, OHIO, January 5, 1931.

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

2797.

APPROVAL, ABSTRACT OF TITLE TO LAND OF WILLIAM J. O'BRIEN AND ELLA CROWE IN UNION TOWNSHIP, SCIOTO COUNTY, OHIO.

COLUMBUS, OHIO, January 6, 1931.

HON. PERRY L. GREEN, *Director of Agriculture, Columbus, Ohio.*

DEAR SIR:—Some time ago you submitted to me for examination and approval an abstract of title, warranty deed, encumbrance estimate No. 1126 and certificate of the board of control, relating to the proposed purchase of three several tracts of land aggregating in amount 541.6 acres, which tracts of land are situated in Union Township, Scioto County, Ohio, and which are owned of record by William J. O'Brien and Ella Crowe, children and sole devisees of John W. O'Brien, deceased. The property here in question is more particularly described as follows:

"FIRST TRACT. A part of Surveys Nos. 15496 and 15836, beginning at a stake in Englebrecht run and in the n. e. corner of the Dosa Swords 5 acre tract, said stake is ten feet north of an old gate post in the former fence line;