1474 OPINIONS

Likewise Section 5541-8 supra contains a proviso with reference to the use of the township's portion of the gasoline tax. A reading of the proviso clearly indicates that the Legislature intended that a township should only expend gasoline tax monies for the purposes expressly enumerated in Section 5541-8, General Code. The uses of such money should therefore not be extended in the absence of express legislative authority.

It is therefore my opinion, in specific answer to your inquiry, that a board of township trustees may not legally expend the proceeds of the gasoline tax arising under the provisions of Section 5541-8, General Code, for the purpose of monumenting the right of way lines of roads under their jurisdiction.

Respectfully,

JOHN W. BRICKER,

Attorney General.

6129.

APPROVAL—PAPERS IN CONNECTION WITH THE CON-VERSION OF THE MIDLAND SAVINGS AND LOAN COMPANY, INTO MIDLAND FEDERAL SAVINGS AND LOAN ASSOCIATION.

COLUMBUS, OHIO, September 29, 1936.

HON. WILLIAM H. KROEGER, Superintendent of Building and Loan Associations of Ohio, Columbus, Ohio.

DEAR SIR: I have examined the various papers submitted by you in connection with the conversion of The Midland Savings and Loan Company, into Midland Federal Savings and Loan Association, and find the papers submitted and the proceedings of said The Midland Savings and Loan Company, as disclosed thereby, to be regular and in conformity with the provisions of Section 9660-2 of the General Code of Ohio.

All papers, including two copies of the charter issued to the said Midland Federal Savings and Loan Association, are returned herewith to be filed by you as a part of the permanent records of your department, except one copy of the charter which the law provides shall be filed by you with the Secretary of State. The law further provides that such filing with the Secretary of State shall be within ten days after the requirements of said Section 9660-2 have been complied with by The Midland Savings and Loan Company, and that your approval shall be en-

dorsed on the copy so filed. You will find on the copies of the charter, form of approval for your signature.

Respectfully,

JOHN W. BRICKER,
Attorney General.

6130.

APPROVAL—BONDS OF ADDYSTON VILLAGE SCHOOL DISTRICT, HAMILTON COUNTY, OHIO, \$50,000.00.

COLUMBUS, OHIO, September 29, 1936.

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

6131.

APPROVAL—BONDS OF LITTLE HOCKING RURAL SCHOOL DISTRICT, WASHINGTON COUNTY, OHIO, \$16,500.00.

COLUMBUS, OHIO, September 29, 1936.

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

6132.

DISAPPROVAL—BONDS OF CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT, PERRY COUNTY, OHIO, \$2,200.00.

COLUMBUS, OHIO, September 29, 1936.

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

RE: Bonds of Crooksville Exempted Village School Dist., Perry County, Ohio, \$2,200.00.

The above bonds are proposed to be issued for the purpose of acquiring additional land for a school playground and for repairs of school buildings. It is my opinion that repairs do not constitute a permanent