

steam system of heating, accept such bid for steam heating, would be to effectively avoid the provisions of the law requiring competitive bidding and would open a way of easy evasion of the statute. Under the circumstances, since the board desires steam heating, all bids now submitted should be rejected. The board should then re-advertise for bids for steam heating.

In view of the foregoing, I am of the opinion that when a board of education has advertised for bids for heating and ventilating a school building, which advertisement states that bids are to be in accordance with the plans and specifications of the architect on file with the clerk of the board, which plans and specifications call for a hot air system of heating, such board of education has no authority, pursuant to such advertisement, to contract for the installation of a steam system of heating for such school building.

Respectfully,
GILBERT BETTMAN,
Attorney General.

606.

APPROVAL, FINAL RESOLUTIONS ON ROAD IMPROVEMENT IN
FAYETTE COUNTY.

COLUMBUS, OHIO, July 9, 1929.

HON. ROBERT N. WAID, *Director of Highways, Columbus, Ohio.*

607.

TAX AND TAXATION—GASOLINE TAX IMPOSED BY HOUSE BILL
NO. 335, 88TH GENERAL ASSEMBLY—TOWNSHIP'S SHARE.

SYLLABUS:

1. *Under the provisions of House Bill No. 335, enacted by the 88th General Assembly, township trustees shall first use the money derived from the gasoline tax for the purpose of constructing, widening and reconstructing unimproved dirt roads of the county system within the township.*

2. *If there be no unimproved dirt roads of the county highway system within the township, the township trustees may use such funds for the purpose of constructing, widening and reconstructing such township roads as they may designate. In the improvement of such township roads, the township trustees may widen a hard-surface road by grading a surface to be used as a double track adjacent to such hard surface.*

COLUMBUS, OHIO, July 10, 1929.

HON. JOHN R. PIERCE, *Prosecuting Attorney, Celina, Ohio.*

DEAR SIR:—Your recent communication reads:

“Where a township road was originally built as a double track, and the