

wise to be regarded as exclusive, your attention is directed to Section 1203, General Code, which permits cooperation among the state highway department, county commissioners and township trustees in certain highway improvements, and to Section 7467, General Code, authorizing the expenditure of funds available therefor, for the construction, improvement or repair of roads inside a village by the state, county or township, or any two or more of them. Nor should the last sentence of Section 5541-8, *supra*, be ignored, to the effect that township trustees may, at their discretion, permit the county commissioners "to expend such township's share of said funds, or any portion thereof, for the improvement of such roads within said townships as may be designated in said resolution." Obviously, under the law as it now exists, including the sections just mentioned, the funds in question may still be expended for the purpose to which they were dedicated by the Legislature, which imposed the tax from which such funds were derived.

For these reasons, I am in accord with the reasoning contained in the opinion of my predecessor, referred to by you, and I am constrained to say that the funds to which you refer may not legally be transferred and expended for any purpose other than that described by Section 5541-8 of the General Code. And in view of the constitutional provision upon which this opinion is based, it is unnecessary to discuss the sections of the General Code relating to the transfer of public funds, including Sections 5625-9, 5625-13 and 5625-13a.

In specific answer to your inquiry, it is my opinion that:

Gasoline tax funds appropriated and distributed to a township under authority of Section 5541-8 and related sections of the General Code may only be used by such township for the purposes specified in such section, even though there are no township roads in such township.

Respectfully

THOMAS J. HERBERT,  
*Attorney General.*

921.

LEASE—OFFICE SPACE, STATE WITH THE DUTTENHOFER BUILDING, DESIGNATED PORTION FOURTH FLOOR, DUTTENHOFER BUILDING, CINCINNATI, USE, INDUSTRIAL COMMISSION OF OHIO.

COLUMBUS, OHIO, July 24, 1939.

HON. CARL G. WAHL, *Director, Department of Public Works, Columbus, Ohio.*

DEAR SIR: You have submitted for my examination and approval a certain lease executed by The Duttenhofer Building, of Cincinnati, Ohio,

in and by which there are leased and demised to the State of Ohio, acting through you as Director of the Department of Public Works, certain premises for the use of the Industrial Commission of Ohio.

By this lease, which is one for a term of eighteen months, commencing on the 1st day of July, 1939, and ending on the 31st day of December, 1940, and which provides for the rental during said term of \$3,600.00, payable in monthly installments of \$300.00 each, there are leased and demised to the State for the use of the Industrial Commission of Ohio, the following described premises situated in the City of Cincinnati, County of Hamilton, and State of Ohio:

“That area of the fourth floor of said building described as follows: Commencing at a point on the northwest corner of said buildings, thence eastwardly along the entire north side wall of said building facing Sixth Street, a distance of 90 feet more or less, to the northeast corner of said building; thence southwardly along the east side wall of said building facing Sycamore Street, 47 feet more or less to a point; thence along a line parallel with the north side wall of said building, 70 feet more or less to a point; thence northwardly along a line parallel with the west side wall of said building, 30 feet more or less to a point; thence westwardly along a line parallel with north side wall of said building, 9 feet more or less to the present wall enclosing the northwest stairway in said building; thence along a line running with the present wall of said stairway to a point on the west wall of said building, which point is 20 feet more or less south of the north wall of said building; thence along the west wall of said building 20 feet more or less to the point of beginning and containing an area of 4,200 square feet more or less.

This lease has been properly executed by The Duttonhofer Building, by the hands of its Manager and Secretary. I likewise find that this lease and the provisions thereof are in proper form.

The lease is accompanied by contract encumbrance record No. 111, which has been executed in proper form and which shows that there are unencumbered balances in the appropriation account sufficient in amount to pay the monthly rental under this lease for July, August and September, 1939. This is a sufficient compliance with the provisions of section 2288-2, General Code. This lease is accordingly approved by me, and the same is herewith returned to you.

Respectfully

THOMAS J. HERBERT,  
*Attorney General.*