

in the city of Columbus, Ohio. Since, under the provisions of section 5371, General Code, quoted above, a person required to list property on behalf of others is required to list it in the township, city or village in which he would be required to list such property if it were his own, and the property here in question, to wit, money, is such property as, under the terms of this section of the General Code, is required to be listed in the city in which the person listing the same resides, it follows that such moneys as were possessed by the receiver of the corporation here in question on the day preceding the second Monday of April, 1931, should have been returned for taxation by him as of that date in Franklin County where said receiver resided.

Under the provisions of section 5366, General Code, said receiver had until the first day of May, 1931, to return for purposes of taxation moneys in his hands on the date above indicated, as the proceeds of the sale of the property of said corporation; and if he failed to list said property as required by the statutory provisions above noted in this opinion, it is the duty of the auditor of Franklin County to list the same.

Some of the sections of the General Code above referred to have been amended in the enactment of later tax measures by the 89th General Assembly. These sections, however, have been quoted and discussed as they read at the time of their application to the facts which gave rise to the questions presented in your communication.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

3498.

APPROVAL, BONDS OF MARION TOWNSHIP RURAL SCHOOL DISTRICT, FRANKLIN COUNTY, OHIO.

COLUMBUS, OHIO, August 12, 1931.

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

3499.

APPROVAL, BONDS OF GUERNSEY COUNTY, OHIO—\$24,000.00.

COLUMBUS, OHIO, August 12, 1931.

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

3500.

TRAFFIC LIGHTS—COUNTY COMMISSIONERS MAY NOT COOPERATE WITH A MUNICIPALITY IN THEIR ERECTION AND MAINTENANCE WITH SUCH MUNICIPALITY.

SYLLABUS:

*There is no legal authority permitting county commissioners to cooperate with a municipality in the erection and maintenance of traffic lights within municipalities.*

COLUMBUS, OHIO, August 12, 1931.

HON. C. G. L. YEARICK, *Prosecuting Attorney, Newark, Ohio.*

DEAR SIR:—This will acknowledge your request for my opinion which reads as follows:

"The County Commissioners of Licking County desire to cooperate with the City of Newark in purchasing, erecting and maintaining a traffic signal or traffic signals at the intersection of an inter-county highway and a cross-street within the municipality. They have inquired as to their legal authority so to do.

It is noted that Sec. 6906 of the General Code, confers upon the Commissioners authority to purchase, erect and maintain traffic signals at intersections of public highways outside of municipalities when deemed necessary for the protection of the traveling public. By virtue of G. C. 6949, the Commissioners may construct a proposed road improvement within a municipality, with the consent of the council, and share the expense of such improvement with the corporation. We have found no opinion of the Attorney General in the bound volumes or cases cited relating to this particular situation, and are uncertain as to whether this may be considered, in the proper sense of the term, a road improvement. The Commissioners have requested, therefore, the benefit of your opinion on the subject, for which I now ask, and have stated that they should like to have the matter considered both from the standpoint of traffic lights at the sides or corners of the roadway and attached thereto, and/or a single overhead traffic light, not affixed to or made any part of the roadway."

As suggested in your letter, Section 6906 of the General Code, expressly provides that county commissioners may erect traffic lights at intersections of highways outside of municipalities. It appears clear that the section above mentioned confers no power upon the county commissioners to erect traffic signals within municipalities.

While Section 6949, General Code, to which you refer, authorizes the county to construct a proposed road improvement within a municipality, it is not believed this provision would include the erection of traffic lights.

In my Opinion No. 1370, found in Opinions of the Attorney General for the year 1930, at page 35, it was held that municipal corporations could not use the gasoline tax funds for the installation of traffic lights, notwithstanding the statutes authorize the use of such funds for the construction, maintenance or repair of streets. The application of the principles announced in said opinion to the problem you present, compels a negative answer.

I am therefore of the opinion, in specific answer to your inquiry, that there is no legal authority permitting county commissioners to cooperate with a municipality in the erection and maintenance of traffic lights within municipalities.

Respectfully,

GILBERT BETTMAN,  
*Attorney General.*