In view of the similarity of the statutes regarding the hypothecation of securities to secure funds of boards of education and for the securing of county funds, I am of the opinion that the reasoning of the above opinion is applicable to the instant situation, and that the retention by the bank of the mortgages given by it to the county commissioners as security for county deposits, by their return by the county commissioners to the bank upon the giving of a receipt for the same, is unauthorized.

In view of the foregoing and in specific answer to your inquiries, I am of the opinion that:

- 1. A deputy commissioner of motor vehicles may not charge more than the fifteen cent fee fixed by statute for receiving applications for and issuing motor vehicle licenses.
- 2. The county's share of the proceeds of the gasoline tax arising under Sections 5527 and 5541 of the General Code may be used for the maintenance and repair of bridges on public roads and highways in the county system of highways.
- 3. The proceeds of the gasoline tax levied under the provisions of Section 5541, General Code, and expended under the authority of Section 5541-8, General Code, may be used for the construction of new bridges upon public roads and highways in the county system of highways.
- 4. Under the provisions of Section 5537, General Code, a county's portion of the proceeds of the gasoline tax arising by authority of Section 5527, General Code, may not be expended in the construction of new bridges upon the public roads and highways in a county system of highways.
- 5. County Commissioners have no authority to return mortgages given to them by a county depositary as security for county deposits to such depositary and take in lieu thereof a receipt for the same.

Respectfully,

GILBERT BETTMAN,
Attorney General.

3919

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND BAB-COCK & WILCOX COMPANY OF PITTSBURGH, PENNSYLVANIA, FOR STEAM GENERATING EQUIPMENT FOR THE OHIO PENITENTIARY, AT AN EXPENDITURE OF \$85,080 00. SURETY BOND EXECUTED BY THE NEW YORK CASUALTY COMPANY OF NEW YORK.

Columbus, Ohio, January 6, 1932.

HON. JOHN McSweeney, Director of Public Welfare, Columbus, Ohio.

DEAR SIR:—You have submitted for my examination and opinion a contract between the State of Ohio, acting by and through the Department of Public Welfare (Ohio Penitentiary) and Babcock & Wilcox Company of Pittsburgh, Pennsylvania. This contract covers the construction and completion of Complete Steam Generating Equipment (2-500 H. P. Steam Generating Units) for the Ohio Penitentiary, as covered by the base bid and Alternate B, according to the Form of Proposal dated November 21, 1931. Said contract calls for an expenditure of eighty-five thousand and eighty dollars (\$85,080.00).

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in an amount sufficient to cover the obligations of the contract. You have also furnished evidence to the effect that the consent of the Controlling Board to the expenditure has been obtained as required by Section 8 of House Bill No. 624 of the 89th General Assembly. In addition, you have submitted a contract bond upon which the New York Casualty Company of New York, New York, appears as surety, sufficient to cover the amount of the contract.

You have also submitted evidence that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. It appears that the laws relating to the status of surety companies and the workmen's compensation have been complied with. It is noted that the Secretary of State has certified that the contracting company is authorized to do business in Ohio.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,

GILBERT BETTMAN,
Attorney General.

3920

APPROVAL, BONDS OF HOLMES COUNTY, OHIO-\$5,460.00.

Columbus, Ohio, January 7, 1932.

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

3921.

APPROVAL, BONDS OF HOLMES COUNTY, OHIO-\$22,000.00.

COLUMBUS, OHIO, January 7, 1932.

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