

## OPINION NO. 88-081

### Syllabus:

Pursuant to R.C. 325.14(A), a board of county commissioners may direct that motor vehicle license tax funds and motor vehicle fuel excise tax funds be used to pay the salary of the county engineer. (1939 Op. Att'y Gen. No. 1572, vol. III, p. 2334 overruled.)

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**To: John A. Pfefferle, Erie County Prosecuting Attorney, Sandusky, Ohio**

**By: Anthony J. Celebrezze, Jr., Attorney General, October 25, 1988**

I have before me your request for my opinion concerning 1939 Op. Att'y Gen. No. 1572, vol. III, p. 2334, which concluded that motor vehicle license and fuel tax funds may not be used to pay the salary of the county engineer. Because the pertinent statute has been amended since the opinion was issued, you have asked me to reconsider this conclusion.

In 1939 Op. No. 1572, it was noted that G.C. 7181, the provisions of which now appear in R.C. 325.14(A), provided that the salary of the county engineer "shall

be paid monthly out of the general county fund upon the warrant of the county auditor." 1939 Op. No. 1572 at 2335. R.C. 325.14(A), which has been amended several times since 1939 Op. No. 1572 was issued, now provides in pertinent part as follows with respect to the salary of the county engineer:

*Such salary may be paid monthly out of the general county fund or out of the county's share of the fund derived from the receipts from motor vehicle licenses, as distributed by section 4501.04 of the Revised Code and the county's share of the fund derived from the motor vehicle fuel tax, as distributed by section 5735.27 of the Revised Code as the board of county commissioners directs, upon the warrant of the county auditor and shall be in lieu of all fees, costs, per diem or other allowances, and all other perquisites, of whatever kind, which any engineer collects and receives. (Emphasis added.)*

Thus, R.C. 325.14(A) now expressly authorizes the county commissioners to pay the salary of the county engineer out of the general fund or out of the motor vehicle license and fuel excise tax funds. I conclude, therefore, that as provided in R.C. 325.14(A), motor vehicle license tax funds and motor vehicle fuel excise tax funds may be used to pay the salary of the county engineer. In light of the current language in R.C. 325.14(A), I hereby overrule 1939 Op. No. 1572.

Accordingly, it is my opinion and you are advised that pursuant to R.C. 325.14(A), a board of county commissioners may direct that motor vehicle license tax funds and motor vehicle fuel excise tax funds be used to pay the salary of the county engineer. (1939 Op. Att'y Gen. No. 1572, vol. III, p. 2334 overruled.)