

assessed upon the abutting property, as a necessary expenditure for the improvement.

If a superintendent of such an improvement is necessary, and one is employed by the city for that particular improvement, the amount paid by the city, for his services may properly be included in the assessment."

From the foregoing, it appears that where an engineer is employed for general services which employment requires services which do not come within the scope of the objects of the gasoline tax, he could not be paid from the tax funds to which you refer.

However, in the case you mention, the employment is for the purpose of constructing and repaving streets, which is clearly within the purpose for which the gasoline and motor vehicle license taxes are levied. It has been repeatedly held that machinery and equipment may be purchased with such funds for the purpose of maintenance. Likewise, it has been held that persons may be employed for such purpose and payment may be made therefor from said fund. It is obvious that engineering services in connection with street improvements are one of the basic requirements. Just as the services of an architect are essential in connection with the construction of a public building, the services of an engineer are imperative in connection with street improvements. In short, there would seem to be no logical distinction as a matter of law, between providing a maintenance department from such tax funds and providing for a construction and repaving service.

In specific answer to your inquiry it is my opinion that the salary and expenses of a group of engineers employed by a city for the sole purpose of preparing plans, specifications, and supervising the construction of street paving generally may properly be paid from the proceeds of the motor vehicle and gasoline taxes.

Respectfully,

GILBERT BETTMAN,  
*Attorney General.*

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1492.

APPROVAL, BOND FOR THE FAITHFUL PERFORMANCE OF HIS  
DUTIES AS RESIDENT DEPUTY—E. R. McCULLOUGH.

COLUMBUS, OHIO, February 5, 1930.

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

DEAR SIR:—You have submitted for my approval a bond in the penal sum of five thousand dollars, upon which the name of E. R. McCullough appears as principal and the name of Great American Indemnity Company appears as surety. Said bond is conditioned for the faithful performance of the duties of the principal as resident deputy assigned to Tuscarawas County.

Finding said bond in proper legal form, I have accordingly endorsed my approval thereon and return the same herewith.

Respectfully,

GILBERT BETTMAN,  
*Attorney General.*