Thus, under the 1947 Act, small estates may be administered without undue loss and the surplus may escheat to the State for the benefit of the Common School Fund. And if an estate exceeds $500.00, a regular administration may be had by an appointed administrator with a fair expectation that the estate may be sufficient to meet the cost of administration. In conclusion, it is my opinion, that escheated estates, of whatever size or amount, should be channeled into the Common School Fund as intended by the Constitution in the manner provided by Chapter 124, Acts of 1947.

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OFFICIAL OPINION NO. 20

March 24, 1950.

Mr. Otto K. Jensen,
State Examiner,
State Board of Accounts,
Room 304, State House,
Indianapolis, Indiana.

Dear Sir:

This will acknowledge receipt of your request of March 11, 1950, for an official opinion which reads as follows:

"In connection with the distribution to cities and towns or revenues of the State Motor Vehicle Highway Account, Section 36-2819 Burns 1949 Replacement provides in part as follows:

"All funds allocated to cities and towns from (the) motor vehicle highway account shall be used by said cities and towns for the construction, reconstruction, repair and maintenance of all their highways, as herein defined, and including also, any curbs; the purchase, erection, operation and maintenance of traffic signs and signals, and safety zones and devices; the payment of any part of the cost of traffic policing and traffic safety; the painting of structures, objects and surfaces in highways for purposes of safety and traffic regulations; the oiling, sprin-
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kling and cleaning of such highways; and the purchase, rental and repair of street and highway equipment; and all thereof shall be budgeted as provided by law: * * *

"A question concerning the expenditure of Motor Vehicle Highway Funds (commonly called the Gas Tax Funds) in a city of the second class has been presented to this office on which we desire your official opinion. This particular city wishes to install ornamental street lights on main cross thoroughfares and its is contended that such installation is, to a great extent, for traffic safety.

"Question: Would Section 36-2819 above quoted permit or authorize a city to install ornamental street lighting and pay the cost of same from the Motor Vehicle Highway Fund Distribution?"

In my opinion if the installation of the proposed ornamental street lighting is a matter of traffic safety it is within the permission of the statute, whether it is a matter of traffic safety is a question of fact to be determined in each instance from all the surrounding facts and circumstances.

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OFFICIAL OPINION NO. 21

March 27, 1950.

Honorable Otto K. Jensen,
State Examiner,
State Board of Accounts,
304 State House,
Indianapolis, Indiana.

Dear Sir:

This will acknowledge receipt of your request of March 6, 1950, for an official opinion which reads as follows:

"We have been asked to request an official opinion on a matter in controversy relative to Section 23, Chapter 93, Acts of 1931, Burns Supp. 63-223, which states: