

ment of the proposed constitutional amendments and accordingly submit for uses provided by law the following certification:

"Pursuant to the duties imposed upon me under the provisions of Section 4785-175, General Code, I hereby certify that the attached summary is a fair and truthful statement of the proposed amendments to the Constitution of Ohio by amending Sections 1, 2, 15, 16, 17 and 18 of Article III, by adopting and adding to Article III four new sections, Sections 2a, 2b, 2c and 2d; by adopting and adding to Article X fourteen new sections, Sections 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17 and 18; by amending Section 4 of Article XV; by amending Section 2 of Article II; and by amending Sections 1 and 2 of Article XVII. JOHN W. BRICKER, Attorney General."

Respectfully,

JOHN W. BRICKER,  
*Attorney General.*

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5307.

APPROVAL—BOND FOR THE FAITHFUL PERFORMANCE OF HIS DUTIES AS RESIDENT DISTRICT DEPUTY DIRECTOR—WALTER A. BURG.

COLUMBUS, OHIO, March 31, 1936.

HON. JOHN JASTER, JR., *Director of Highways, Columbus, Ohio.*

DEAR SIR: You have submitted a bond, in the penal sum of \$5,000, with sureties as indicated, to cover the faithful performance of the duties of the official as hereinafter listed:

Walter A. Burg, Resident District Deputy Director, Clark County—The Standard Accident Insurance Company of Detroit, Michigan.

The foregoing bond is undoubtedly executed pursuant to the provisions of sections 1183 and 1182-3, General Code, which sections, in so far as pertinent, provide as follows:

Sec. 1183. "\* \* \* Such resident district deputy directors shall \* \* \* give bond in the sum of five thousand dollars \* \* \*."

Sec. 1182-3. “\* \* \* All bonds hereinbefore provided for shall be conditioned upon the faithful discharge of the duties of their respective positions, and such bonds \* \* \* shall be approved as to the sufficiency of the sureties by the director, and as to legality and form by the attorney general, and be deposited with the secretary of state \* \* \*.”

Finding said bond to be properly executed according to the above noted statutory provisions, I hereby approve same and am returning it to you herewith.

Respectfully,

JOHN W. BRICKER,  
*Attorney General.*

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5308.

#### INHERITANCE TAX—BASIS OF TAXING LIFE ESTATE AND REMAINDER—SPECIFIC CASE.

##### SYLLABUS:

*The codicil with the last will and testament of a decedent, reads as follows:*

*Item IV—I direct the executors and trustees named in my said last will and testament—to see that A during her lifetime is always cared for and provided with every comfort but under such guards and restrictions that she cannot waste any of the payments that may be made to her by any injudicious commitments on her part or any commitments that do not meet with the full approval of (the executors) or their successors.*

*Held: 1. The above item creates a life estate in “A” with a vested remainder over.*

*2. If the rate on the succession of the remainder is less than the rate of the succession of “A”, the entire amount left by the testator for the use and consumption of “A” during her lifetime should be taxed at the statutory rate applicable to the succession of “A”. If, however, the rate on the succession of the remainder is higher than the other, the life estate of “A” should be computed on the entire amount left for “As’” use and consumption, and the same taxed at the statutory rate applicable to the succession of “A” and the remainder taxed at the statutory rate applicable to the succession of the remaindermen.*

*(Opinion dated July 21, 1922, reported in the Opinions of the Attorney General for 1922, page 676, distinguished.)*