1169.

INHERITANCE TAX LAW—CONVEYANCE TO "V. AND E. AND TO SURVIVOR OF THEM AND THE HEIRS AND ASSIGNS OF SUCH SURVIVOR FOREVER" CONSTRUED—WHEN SAME IS NOT TAXABLE SUCCESSION—WHERE PRIOR TO JUNE 5, 1919, STOCKS PURCHASED AND CERTIFICATES ISSUED TO "V. AND E. AND THEIR SURVIVOR," NOT TAXABLE SUCCESSION UNDER ACT OF 1919—WHEN CERTIFICATE OF DEPOSIT TAXABLE UNDER SAID LAW WHEN JOINT ACCOUNT HELD IN NAME OF DECEDENT AND ONE OR MORE OTHER PERSONS IN OHIO BANK.

1. *A deed of real estate in Ohio to "V. and E. and to the survivor of them and the heirs and assigns of such survivor forever" vests in V. and E. estates in common for their joint lives with a remainder in fee to the survivor. The death of V. after June* 5, 1919, *does not give rise to a taxable succession under the inheritance tax act of* 1919 *where the conveyance was made prior to June* 5, 1919.

2. *Prior to June* 5, 1919, *stocks were purchased and certificates therefor issued to "V. and E. and their survivor." Assuming that V. and E. are residents of Ohio no taxable succession under the inheritance tax act of* 1919 *occurs.*

3. *A certificate of deposit or joint account held in the name of a decedent and one or more others in an Ohio bank, the decedent being a resident of Ohio, does not create a joint estate in the nominal depositors. The property interests in such deposit are prima facie equal in the depositors, so that, prima facie, on the death of one of them his share is a part of his estate; but the taxing authorities should ascertain the true facts with respect to the possible existence of a declaration of trust or a valid contract, or the actual respective interests of the depositors growing out of the amounts deposited and withdrawn by them, respectively.*

COLUMBUS, OHIO, April 20, 1920.

Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—You have requested the opinion of this department upon the following question:

> "On the 12th day of June, 1914, T. in pursuance of a trust theretofore created conveyed certain real estate to V. and E. and 'to the survivor of them and the heirs and assigns of such survivor forever.'
>
> At various times in the year 1917 and prior thereto stocks were purchased and the certificates therefor issued to 'V. and E. and their survivor.'
>
> V. died since the inheritance tax law of June 5, 1919, went into effect.
>
> Will you be good enough to advise the commission to what extent, if any, the real estate is subject to inheritance tax and to what extent, if any, the stocks are subject to tax? Does it make any difference which of the two, V. or E., furnished the funds with which the stocks were purchased, or is it at all material to ascertain in what proportions each contributed to such funds?
>
> As corollary to the above, will you advise the commission as to what rule should be followed by the county auditors under the inheritance tax law in appraising certificates of deposit or joint accounts held in the name of a decedent and one or more others? Does it make any difference

whether any such certificate is issued 'payable to A. *and* B.' or 'payable to A. *or* B.'?"

Careful consideration has been given to the questions as stated, some of which present problems of considerable difficulty in connection with the recent inheritance tax law of this state and the general law on the subjects of real and personal property.

The first question, however, does not seem to offer great difficulty. It is assumed that the real estate in question is located in Ohio. There seems to be no intention to create what was known as a joint estate at common law; and if there had been such intention it would have been ineffectual as such estates are not known to the law of Ohio.

Sergeant vs. Steinberger, 2 Ohio, 305

The legal effect of the conveyance mentioned in the first question therefore would seem to be an estate in common in V. and E. for their joint lives, remainder in fee to the survivor of them.

This being the case, V.'s death after the going into effect of the act of June 5, 1919, does not give rise to a taxable succession under that act, as the estate in fee thereby arising in E. was vested in interest, though not in person, prior to June 5, 1919. This is true whether the original conveyance was donative in character or not.

The reason for this conclusion lies in the fact that the estate of E. was created by conveyance *inter vivos* and not by death. Nothing appears to indicate that it was even a conveyance in contemplation of death or intended to take effect in possession or enjoyment after the death of the grantor. Even if it were, the schedule of the act of June 5, 1919, excludes such conveyances occurring prior to that date from the operation of that act, as the commission has previously been advised.

The second question is of greater difficulty. Life estates in personal property and future interests limited therein are somewhat anomalous in the common law. Nevertheless they are possible where properly created.

Brummel vs. Barber, 2 Hill (S. C.) 543,549.

The question as to whether or not joint estates in personal property are permissible might be answered generally by the citation of the case previously referred to on the question of the real estate, as the reason of that case extends also to estates in personal property. Some doubt is engendered here, however, by the language of section 8673-22 of the General Code, a part of the uniform stock-transfer law, which defines the word "person" as follows:

"includes a corporation or partnership or two or more persons having a joint or common interest."

It is believed, however, that the intention of this act is to refer to the proper law for the determination of such interest, rather than to provide a general rule to the effect that joint estates in shares of stock of Ohio corporations are to be recognized. Thus, if a share of stock in an Ohio corporation were held by citizens of another state or county, the laws of which recognized joint estates, then the Ohio law of private corporations intends to recognize such joint estates for the purpose of transfer of stock. It will be assumed, in the absence of more specific facts, that the laws under which the corporations issuing the stock inquired about in your

letter were organized are such as to permit reference to the law of the domicile of the shareholder or other appropriate law for the determination of the nature of an estate or legal interest in the shares of the stock of such corporations. On such assumption it appears that at least without the intervention of a trustee or other similar device, it would not be possible to create a joint estate in shares of stock held by residents of the state of Ohio

It will be assumed, therefore, that no different rule of legal title will be applied to shares of stock than will be applied to any other kind of property. What mode, then, is effectual to transfer legal title to shares of stock and to create estates therein?

The whole subject is, of course, regulated by the uniform stock transfer law which is in force in Ohio, sections 8673-1 et seq. of the General Code. The background for this entire body of statutes is the general doctrine recognized in *Ball* vs. *Manufacturing Co.*, 67 O. S. 307, to the effect that

> "The certificate of shares of stock in a corporation is not the stock itself, but is a mere evidence of the stockholder's interest in the corporate property of the corporation which issues said certificate."

per Crew, J., page 314, citing Cook on Stocks and Stockholders, section 485. Nevertheless, the same authority relied upon by Judge Crew is responsible for the rule that a transfer on the books of the company is effectual to change the legal title by way of gift.

> Cook on Stocks and Stockholders, section 308.

The statutes referred to provide that

> "Title to a certificate and to the shares represented thereby can be transferred only,
>
> (a) By delivery of the certificate indorsed either in blank or to a specified person by the person appearing by the certificate to be the owner of the shares represented thereby, or
>
> (b) By delivery of the certificate and a separate document containing a written assignement * * * or a power of attorney * * *.
>
> The provisions of this section shall be applicable although the charter or articles of incorporation * * * and the certificate itself, provide that the shares represented thereby shall be transferable only on the books of the corporation * * * ."
>
> (Section 8673-1)
>
> "An attempted transfer of title to a certificate or to the shares represented thereby without delivery of the certificate shall have the effect of a promise to transfer and the obligation, if any, imposed by such promise shall be determined by the law governing the formation and performance of contracts."
>
> (Section 8673-10)

In spite of these sections and others of similar tenor, it will not do to dispose of the question under consideration on the hypothesis that because delivery of the

certificate is essential it is impossible for ownership and title to become vested in more than one. The uniform stock transfer law, as has been seen, recognizes such possibility. Therefore, where an assignment of a certificate is made to more than one person, and delivery of the certificate is made to one for all, such delivery would seem to pass title in accordance with the tenor of the assignment. Therefore, if at the time the shares of stock referred to in your question were purchased the shares were assigned to "V. and E. and their survivor" and delivery was made to V., the uniform stock transfer act, if applicable at all, would not prevent the legal title from vesting in accordance with the tenor of such assignment.

Your statement of facts, however, leaves open the possibility that the purchase may have been made by V. and the assignment of the certificate taken in his own name and followed by a transfer on the books of the company and the delivery of the new certificate in the form described in your letter. This possibility raises a more difficult question, yet it is felt that there is nothing in the stock transfer act which will prevent such a transaction from having effect even where entirely donative in character.

There is authority in England for the proposition that it would be entirely effectual.

Standing vs. Beverly, L. R. 27 Ch. D. 34;
Dummer vs. Pitcher, 2 M. & K. 262.

In these cases it was held that a transfer on the books of the company, followed by the issuance of a new share, into the joint names of the donor and his donee was effectual to vest legal title irrevocably in the donor and donee jointly with the incident of survivorship. If effectual in that way under the law of England, which permits joint estates, it would seem to be effectual in Ohio to create estates in common for joint lives with a future contingent estate in the survivor. That is to say, assuming the transaction to amount to a mere gift, the donor would have done everything he could do to make clear his intention irrevocably to create such interest in the share; and no reason is apparent why his intention should be frustrated.

See also

Roberts' Appeal, 85 Pa. St. 84.

Even if ineffectual to create a legal interest, there is authority for the proposition that a valid declaration of trust might be spelled out of such circumstances.

Herbert vs. Simpson, 220 Mass. 480; L. R. A. 1915D, 783;
Milroy vs. Lord, 4 D. G. F. & J. 264;
Dewey vs. Barnhouse, (Kan.), 109 Pac. 1081; 29 L. R. A. (n. s.) 166

But compare

Getchell vs. Biddeford Savings Bank, 94 Maine, 452.

However, a letter accompanying your request seems to indicate that the whole arrangement was in pursuance of a contract between V. and E. It is possible to make a valid contract whereby property may be acquired for the benefit of the two contracting parties, the whole to go to their survivor.

In re Orvis, 223 N. Y., 1.

Such a contract in order to be binding requires, of course, a sufficient consideration. Therefore, if one of the parties furnishes the entire purchase money for the shares, a contract with the other, to the effect that the shares shall be taken in their joint names and the name of the survivor of them, is a mere nude pact, there being no consideration with respect to the other party. The transaction would then have to be upheld as a gift or declaration of trust. It is also necessary, however, to discuss the question on the footing of the validity of the contract, as the facts before me do not indicate whether there was actually a valid contract or not. The contract may be valid in the sense of being supported by a legal consideration and yet be donative in aspect within the purview of the inheritance tax laws.

In re Orvis, supra.

However, it would seem that in a case of this sort, as distinguished from a partnership such as was involved in the Orvis case, the succession arising under such a contract would be referable to the dates on which the shares were respectively acquired. As in the case stated by you none of the shares were acquired after the act of 1919 was in effect, it would follow that that act does not apply to them.

In other words, the theory on which an inheritance tax could accrue where there was a binding contract and the property is to go to the survivor by virtue of such contract is that paragraph 3 of section 5332 G. C. would apply to the survivorship thus created as a "sale, assignment or gift, made without a valuable consideration substantially equivalent in money or money's worth to the full value of such property, * * * intended to take effect in possession or enjoyment at or after such death." This provision of the law can not apply where the contract was not entered into or at least where it did not become "executed" with respect to particular property after June 5, 1919, (section 4 of the act of June 5, 1919).

Paragraph 5 of section 5332 provides as follows:

> "Whenever property is held by two or more persons jointly, so that upon the death of one of them the survivor or survivors have a right to the immediate ownership or possession and enjoyment of the whole property, the accrual of such right by the death of one of them shall be deemed a succession taxable under the provisions of this subdivision of this chapter in the same manner as if the enhanced value of the whole property belonged absolutely to the deceased person, and had been by him bequeathed to the survivor or survivors by will."

It is now necessary to determine whether this provision has any application to the question under discussion. As a result of what has already been said it is clear that either in law or in equity (which, is immaterial) V. and E. during their joint lives enjoyed an interest in the shares in question analogous to an estate in common therein, and that at the death of V. a several estate or interest in the whole arose by virtue of having been limited upon the estates in common for the joint lives. Unless paragraph 5 of section 5332 applies, the death of V. after the act of June 5, 1919, went into effect would not give rise to a succession taxable under that act.

Does the paragraph apply? The phrase requiring examination here is as follows:

> "jointly, so that upon the death of one of them the survivor or survivors have a right to the immediate ownership or possession and enjoyment of the whole property,".

Is this phrase to be regarded as descriptive of what happens when there is a remainder after an estate for joint lives, or is it limited strictly to joint estates as such——which estates are unknown to the Ohio law and yet possible subjects of the inheritance tax law of Ohio because of its extra territorial operation in certain respects?

The provision is modeled after subdivision 7 of paragraph 22 of the tax law of New York, although it is not exactly like that section. The New York statute is construed as applying solely to technical joint estates.

Matter of McKelway, 221 N. Y. 15;
In re Orvis, supra.

It is believed that the Ohio statute should be likewise construed even though joint estates proper do not obtain in Ohio. The reason for the enactment of such a section may be briefly considered. It is an incident of the joint ownership known to the common law that it may be severed by the act of one by making a disposition of his interest. That is to say, if the interest of one joint owner passes to a third party (and such joint owner has the power to alienate such interest) the third party and the other joint tenant become tenants in common. As a result, on the death of either the survivor does not acquire the interest of the other. In other words, the joint tenancy must continue to exist as such down to the date of death in order for the incident of survivorship to attach.

Williams on Personal Property, pp. 309, 310.

Hence, the death of a joint tenant, where the jointure has not been severed, is very closely analogous to a disposition of property by will. By not severing the jointure the deceased joint tenant has allowed the other joint tenant to acquire an interest which it was in his power to withhold from him up to the moment of his death.

But it has already been held in this opinion that the legal result of the device employed by the parties in this case was not to create a joint tenancy, so that the interest of V., for example, never was greater than a life estate with a remainder contingent on his surviving E. Thus the reason for such provisions as paragraph 5 of section 5332 of the General Code does not exist.

The only reason for giving any other construction to paragraph 5 of section 5332 of the General Code would be that because of the failure of the Ohio law to recognize joint estates the section would be meaningless unless it could be given application to estates for joint lives, remainder to the survivor. This, however, does not necessarily follow. For example, a joint blank deposit of the kind inquired about in your third question, if made in a New York bank is expressly declared by section 114 of the banking law of that state to "become the property of such persons as joint tenants." It would seem that the property of the parties in such a joint bank deposit would be governed by the law of New York, even though one or both of them might be residents of a state the laws of which, generally speaking, do not recognize joint estates. The same indeed may be true of shares of stock under some circumstances, where the laws of the state wherein the corporation is organized make apt provision. Indeed this general reservation must be made in the conclusion which will be expressed on this branch of the question.

On the other hand, it seems to be the general rule, as previously stated, that title to shares of stock is determined by the law of the country in which the owner resides.

Williams vs. Colonial Bank, 38 Ch. Div. 338;
Black vs. Zacharie, 3 How. 483, per Story, J.

So that where this general rule is not modified, as conceivably it might be but as apparently it is is not under the uniform stock transfer act as above interpreted, it would be possible for a joint tenancy to exist in a share of stock in an Ohio corporation owned by two or more who are residents of another state. In that event the Ohio inheritance tax law, which it is believed applies to successions to shares of stock in Ohio corporations, would have to operate upon the incident of survivorship occurring under the laws of such other state. In such case the paragraph under consideration would have application. It thus appears that the Ohio inheritance tax law may well have application in particular cases to joint estates created by the laws of other states. This being the case, it is not necessary to give an unnatural meaning to paragraph 5 of section 5332 of the General Code in order to accommodate it to the Ohio doctrine respecting joint estates. It is concluded, therefore, that paragraph 5 of section 5332 has no application to an estate in common for joint lives, with remainder to the survivor. This conclusion affords further ground for the opinion expressed on the first question submitted by you. It also disposes of your second question by enabling the statement to be made that unless by the law of some other state which may be applicable thereto a true joint estate in law or in equity was created by the issuance of the shares in the form described in your letter, no inheritance tax is due on account of the death of V. after the act of 1919 took effect. The contrary result would have been reached if the transfer had been donative in character on the part of V. and the donation had occurred after the law of 1919 went into effect. No final opinion is intended to be expressed with respect to the question of conflict of laws suggested in the discussion of your second question.

You also inquire in connection with your second question as to whether it is material to ascertain in what proportions V. and E. contributed to the funds with which the stocks were purchased. There may be some possibility of raising a question of resulting trust on account of the manner in which contributions were made, but, generally speaking, it is believed that the answer which has been given makes it immaterial to ascertain in what proportion each contributed to the fund.

In approaching the consideration of your third question it is necessary at the outset to determine whether the statute relative to joint bank accounts in force in Ohio has the effect of creating joint estates in such accounts in the persons in whose names they are carried. As previously stated, a similar statute in New York has this effect. In Ohio, however, the contrary ruling has been made under section 9790-1 G. C., which has been referred to in previous opinions of this department.

In re Morgan, 28 O. C. A., 222.

The commission has favored this department with complete transcripts of the opinions of the probate court and the court of appeals in this case, the briefs of counsel and the motion filed in the supreme court, which was apparently overruled. The conclusion of the courts in this case may be summarized by the statement that a statute declaring that a joint deposit

> "may be paid to either of said persons, whether the other be living or not, and the receipt or acquittance of the person so paid shall be a valid and sufficient release and discharge to the bank for any payment so made."

exhausts itself in the protection which it extends to the bank, and does not so operate as to create any estate or interest in such joint deposit that would not otherwise exist; so that where it is shown that the money when deposited belonged to one of the joint depositors, and no facts showing a completed gift or a valid

declaration of an irrevocable trust exist, and such depositor dies first, the survivor will be obliged to account to the administrator of the decedent for moneys withdrawn from the account after the death of the decedent. The section construed in this case was repealed by the banking code of 1919 (108 O. L., Part I, 80-111), and section 120 of that act, designated as section 710-120, was substituted therefor. In form, however, this section is almost the exact equivalent of the repealed section.

We have it, then, that the only statute remotely relating to the subject does not change the common law of Ohio, which does not admit of joint estates. In fact, it is difficult to see how a true joint estate could exist under such an arrangement as either of those described in your letter. On the authority of the Ohio cases previously referred to, then, I find it easy to arrive at the conclusion that a joint account or certificate of deposit payable to "A *and* B" or to "A *or* B" is not to be treated as a joint estate and subject to the provisions of paragraph 5 of section 5332 of the General Code above discussed. The direct effect of such certificates of deposit or joint accounts is merely that of a contract between the financial institution and one or both of the depositors to the effect that the money shall be payable in such manner. Where the account or certificate is payable to "A *and* B" it would seem, on a fair interpretation of the contract, that the order of both is required in order to withdraw the same; while in the other case it would seem that the order of either is enough; but in neither event, according to the doctrine of the case last referred to, is the form of the deposit of controlling significance beyond the determination of the liability of the financial institution.

This does not mean, however, that it is of no significance whatever save for this purpose. It is conceded in the well considered opinion of Haddon, J., of the Probate Court, that the form of the deposit may be looked to as evidence that each party had a proprietary interest in the fund and as giving rise to a rebuttable presumption that such interests were equal in amount or value. That is to say, in the absence of any evidence to the contrary, it is to be supposed that a deposit made in the name of "A and B" represents a fund in which A and B have a common interest; likewise, in the absence of a contrary showing, a deposit in the name of "A or B" would seem to indicate a common interest in the fund on their parts respectively. But evidence may disclose that the interests of the parties were not equal. Thus, the parties might prove to be partners and the fund to be partnership assets, but the shares in the partnership to be unequal; or the fund might represent the proceeds of or the capital for a joint venture to which unequal contributions have been made; or the fund might not belong to any joint venture at all but might consist of contributions made unequally by the respective parties.

Again, such further evidence might disclose that the fund consisted of deposits made by one of the two nominal depositors only, and consisted of his or her money. Upon such a showing the presumption would immediately become reversed, and in the absence of a still further showing the result would be that the deposit would be considered as a part of the estate of the person making it, though payable to him or another, or to him and another.

The question now arises as to what, if any, still further circumstances might be shown to overcome the secondary presumption last referred to. It would be impossible to support a deposit of this kind even where expressly made payable to the survivor as a testamentary disposition. It would be equally impossible, it would seem, to support it as a gift. No conceivable kind of delivery, symbolical or otherwise, could effectuate a gift under such circumstances save as to the money actually withdrawn during the joint lives by the person who did not furnish the money to make the deposit. Indeed, the very intention requisite to constitute a gift is lacking, in that there is apparent no intention on the part of the hypothetical

donor to part with title to the chose in action which constitutes the subject of the transaction.

A donative declaration of trust would seem to be excluded from consideration by similar reasoning; yet it is possible that extrinsic evidence might show such a declaration of trust whereby the person making the deposit would declare himself trustee for his co-depositor of the entire deposit and of his right under the contract with the financial institution to withdraw money on his own order. Such a thing is conceivable, and its possibility is merely suggested in this connection.

Lastly, there is the possibility of a valid and binding contract subsisting between the person furnishing the money and his co-depositor or another, whereby the interest of the person furnishing the money is to pass to his co-depositor in the event of the survival of the latter. It would be perfectly competent, by agreement *inter vivos,* for such an assignment to be made.

In re Orvis, supra.

In order to be effectual, however, it would have to be supported by a valuable consideration so as to be binding in law upon the person furnishing the money. However, it might be supported by a valuable consideration and yet be substantially donative in character.

In re Orvis, supra.

The test for determining whether or not this is the case is suggested by the statute when it provides that a contract *inter vivos* in order to give rise to a taxable succession must not only be made or intended to take effect in possession or enjoyment after the death of the assignor, but also must be for a consideration substantially equivalent in money or money's worth to the value of the interest passing by virtue of the contract of assignment.

You ask the general question

> "As to what rule should be followed by the county auditors * * * in appraising certificates of deposit or joint accounts held in the name of a decedent and one or more others."

You also ask me to distinguish between a certificate "payable to A *and* B" and one "payable to A *or* B."

On the basis of the foregoing discussion the following answers are given to these questions:

County auditors should in every instance inquire into the facts surrounding the making of the deposit. If such inquiry fails to elicit any information as to the proportions in which the depositors contributed to the fund, it may be presumed that they contributed equally and that a taxable succession has taken place with respect to half the value of the entire deposit, in the direction marked out by the testamentary or intestate disposition of the estate of the decedent. Should they discover the proportions in which the contributions have been made, and uncover no evidence as to the existence of a contract or declaration of trust, they should also investigate the withdrawals from the fund and on the basis of the calculations thus suggested determine the remaining interest of the decedent in respect of which a taxable succession may have accrued, that of the survivor or survivors not constituting such succession.

If, however, it is discovered that by a valid declaration of trust or binding contract the said contributions of the decedent pass by death or have passed in

contemplation of death to the survivor, then to the extent to which a transfer in interest from one to the other has taken place a taxable succession has occurred and the value of such interest so transferred should be ascertained. In this latter event, however, it must be pointed out, as in connection with the other two questions, that contracts or declarations of trust made prior to June 5, 1919, are, at least with respect to deposits made before that date, not governed by the present law.

The form in which the deposit is made is, of course, immaterial when the underlying circumstances are discovered; nor is it believed that any different presumptions arise in the one case described by you as compared with those which arise in the other; in either event, the interests of A and B are prima facie equal.

It is to be understood that your third question is answered on the basis of the Ohio law. Whenever county auditors are called upon to appraise certificates of deposit or joint accounts in New York banks, for example, they should be governed by the law of New York with respect to which the cases of

Matter of McKelway, supra; and
Dolbeer's Estate, 226 N. Y. 68; 123 N. E. 381;

may be referred to, and no further discussion of the New York law and the application of the reasoning of these cases to the Ohio inheritance tax law in its relation to a New York deposit will be attempted in this opinion.

For the sake of clearness it is to be stated in conclusion that both your second and your third questions have been considered on the theory that the decedent from whom the succession, or supposed succession, if any, has come was a resident of this state, and that the conclusions given are also based on this theory, though in the course of the discussion reference has been made to other possibilities.

Respectfully,
JOHN G. PRICE,
Attorney-General.

1170.

MUNICIPAL CORPORATIONS—SECTION 4251 G. C. APPLICABLE TO BOTH CITIES AND VILLAGES—STREET COMMISSIONER—COMPENSATION OF OFFICER CHANGED AFTER EXPIRATION OF TERM—INHIBITION OF SECTION 4219 G. C. NOT APPLICABLE.

1. *Section 4251 G. C. applies to both cities and villages.*
2. *The inhibition of section 4219 does not apply to changed compensation of an officer after the expiration of the term for which he was elected or appointed and for the period which he holds over until his successor is appointed and qualified.*

COLUMBUS, OHIO, April 20, 1920.

The Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN:—Acknowledgment is made of the receipt of your recent request for the opinion of this department as follows:

"We are respectfully calling your attention to the provisions of sections 4363 and 4251 G. C., and an old court decision which was shown us by your Mr. Martin a few days since, which may be found in the Weekly Law Bulletin 1880-1881, Vol. VI, No. 282, and we beg to advise you that in January, 1919, a street commissioner was appointed in a village of this