

penses collected, which have been advanced out of the county treasury, shall be by him paid over to the county treasury on the first business day of each month."

It is believed that a careful reading of the above section together with the consideration of other sections of the act in *pari materia* discloses a distinct purpose in the mind of the legislature in this enactment to require the mayor or chief of police of a city to turn over to the municipal treasury all fees coming into his hands from any source including state cases, except fees and expenses collected which have been advanced out of the county treasury shall in such cases be paid into the county treasury. Under this section it will be observed that the council of a village may by ordinance authorize the mayor and marshal to retain their fees but this provision does not extend to officers of a city.

As your letter suggests, it seems that this enactment was intended to clarify the fee sections of the General Code and that it is the intendment of the act that the salary of a mayor or chief of police of a city shall cover all the compensation he is authorized to receive for his own use.

In specific answer to your inquiry it is my opinion that a mayor or chief of police of a city may not legally retain for his own use any fees assessed either in state or ordinance cases, and further fees and expenses collected should be paid into the city treasury, excepting fines and penalties collected in state cases and fees and expenses advanced by the county treasury in state cases, which should be paid into the county treasury.

Respectfully,
JOHN G. PRICE,
Attorney General.

1394.

TAXES AND TAXATION—ESTIMATE IN SECTION 6956-1 G. C. (108 O. L. 503) IS THAT DESCRIBED IN SECTION 7187 G. C. (107 O. L. 112) AND COUNTY COMMISSIONERS MAY INCLUDE IN THEIR LEVY AUTHORIZED BY SECTION 6956-1 G. C. AN ITEM FOR CONSTRUCTION OF NEW BRIDGES.

The annual estimate for the county, referred to in section 6956-1 G. C. (108 O. L. part I, p. 503) is that described in the opening sentence of section 7187 G. C. (107 O. L. 112), and the county commissioners may therefore include in their levy authorized by said section 6956-1 an item for the construction of new bridges.

COLUMBUS, OHIO, July 2, 1920

The Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN—Your letter of recent date is received submitting for opinion the following:

"Where the surveyor has filed report, provided in section 7187, can a levy be made under section 6956-1 for the construction of new bridges? If so, can the city of Toledo demand a portion of the proceeds of this levy under authority of sections 2421-1, 7557 or any other section of the General Code?"

The opening sentence of section 7187 G. C. reads as follows:

"The county surveyor shall report to the county commissioners on or before the first day of April in each year the condition of the county roads, bridges and culverts in the county, and estimate the probable amount of funds required to maintain and repair the county roads, bridges and culverts, or to construct any new county roads, bridges or culverts required within the county."

Section 6956-1 in its form as amended 108 O. L. part I, page 503, reads as follows:

"After the annual estimate for the county has been filed with the county commissioners by the county surveyor, and the county commissioners have made such changes and modifications in said estimate as they deem proper, they shall then make their levy for the purposes set forth in said estimate, upon all the taxable property of the county not exceeding in the aggregate, two mills upon each dollar of the taxable property of said county. Such levy shall be in addition to all other levies authorized by law for said purposes, but subject, however, to the limitation upon the combined maximum rate for all taxes now in force. The provisions of this section shall not, however, prevent the commissioners from using any surplus in the general funds of the county for the purposes set forth in said estimate."

Clearly, these two statutes are to be read together, with the result that the county commissioners may include in the levy authorized by section 6956-1 an item for the construction of new bridges.

Your second question as to whether the city of Toledo may demand a portion of the county bridge funds has, in effect, been passed upon in a previous opinion of this department (No. 900) dated December 24, 1919, and directed to the Bureau of Inspection and Supervision of Public Offices, copy of which is enclosed.

Respectfully,

JOHN G. PRICE,
Attorney-General.

1395.

INHERITANCE TAX LAW—WHERE T DIED TESTATE ON MAY 1, 1920 AND A FEW DAYS BEFORE HIS DEATH IN CONTEMPLATION OF THAT EVENT CONVEYED TO A, A TRACT OF REAL ESTATE WORTH \$20,000, THERE BEING AS CONSIDERATION FOR SUCH CONVEYANCE SERVICES RENDERED BY A WHICH SERVICES WERE FAIRLY WORTH \$1,000—ALSO ANOTHER CASE IN WHICH INADEQUACY OF CONSIDERATION DETERMINED FOR PURPOSE OF INHERITANCE TAX.

T died testate on the first day of May, 1920. A few days before his death and in contemplation of that event he conveyed to A a tract of real estate worth \$20,000, there being as consideration for such conveyance services rendered by A which services were fairly worth \$1,000.

The second item of the will of the decedent reads as follows:

"In consideration of service rendered to me by B, I hereby give, devise and bequeath to him my home farm (describing it)."