

answer must be returned to this question. The first or vested estate upon which the other equitable interests are limited is that defined in the fifth item of the will. The seventh item is wholly contingent. D. and M., for example, do not take under the seventh item unless they are alive when A. reaches the age of thirty years.

Without prolonging the discussion, it is the opinion of this department that the proper present taxation of the successions covered by the items of the will quoted herein is as follows:

A., D. and M. to be taxed respectively on their one-third interest in the income of the whole for a period of seven years, or the exact time intervening between the death of the testator and the date when A. will arrive at the age of thirty; the entire remainder to be presently taxed to the trustees on account of representatives in the one per cent class, subject to adjustment.

One detail remains to be considered. It is conceivable that A. might succeed to the entire remainder; in fact, it is on the assumption that he will so succeed that "we get the highest possible rate" in so far as that depends upon the present value of the remainder. But this assumption carried to the logical extreme would also require the addition of the present value of the remainder to A.'s share of the vested estate, if by so doing a greater amount of tax would be so produced. This, in the opinion of this department, should be done, and although the tax should be separately determined on the contingent interests, yet, the amount payable should be determined by adding the value of A.'s interest in one-third of the income to the value of the present worth of the entire contingent remainder, applying the appropriate rate in the one per cent class of rates to the gross amount so ascertained, and from that result subtracting the tax separately assessed and paid on account of A.'s vested interest.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

2877.

COUNTY AUDITOR—NOT AUTHORIZED TO PREPARE CIRCULARS FOR PURPOSE OF INFORMING TAX PAYERS AS TO DISBURSEMENTS OF TAX FUNDS—SUCH EXPENSE NOT PAYABLE FROM COUNTY TREASURY.

A county auditor is not authorized by law to prepare folders or circulars for the purpose of informing tax payers as to the disbursements of tax funds, and the expense of printing such circulars may not be paid from the county treasury.

COLUMBUS, OHIO, February 20, 1922.

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

GENTLEMEN:—Receipt is acknowledged of your recent communication which reads as follows:

"We are enclosing herewith a printed four-page folder, entitled 'Information for Assessors and Taxpayers.' You are requested to furnish this department with your opinion as to the legality of the payment out of the county treasury of the cost of printing the same."

Our examination of the four-page folder enclosed with your communication seemingly indicates that such a circular is designed for the purpose of acquainting taxpayers with certain knowledge relative to the tax expenditures, for Cleveland, East Cleveland, Lakewood, Cleveland Heights, and West Park, for the fiscal year 1921-1922.

Page 1 of said folder contains general information supposedly to be of interest to assessors and taxpayers.

Pages 2 and 3 contain tables indicating where the responsibility lies for the expenditure of certain funds raised by taxation, while the fourth page is devoted to a brief treatise upon the subject, "How to reduce taxes." The circular or folder under consideration bears the official signature of the auditor of Cuyahoga county.

Without placing any estimate upon the value of the information contained in said folder, or considering other features of the same, it is thought nevertheless to be definitely concluded that the law makes no provision for the publication of such a circular by the county auditor, or for the payment from the county treasury of the expense incident to such a procedure.

Questions analogous to the one considered are discussed and ruled upon in former opinions of this department and may be found in Opinions of the Attorney-General, 1920, Vol. II, pages 915, 1098; 1919, Vol. I, page 339. Although the opinions cited, may not in detail cover the question under consideration, it is believed, however, that the negative conclusions therein reached, are based upon the well established principle of law, that monies may not be expended from a public treasury, except upon authority of law. Finding therefore no statutory authority for the payment of the expense of the printing of such a circular as your inquiry contemplates, it is obvious that your question should be answered in the negative.

Respectfully,
JOHN G. PRICE,
Attorney-General.

2878.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS IN
ATHENS COUNTY, OHIO.

COLUMBUS, OHIO, February 21, 1922.

Department of Highways and Public Works, Division of Highways, Columbus, Ohio.

2879.

APPROVAL, BONDS OF CITY OF NEWARK, LICKING COUNTY, OHIO,
FOR IMPROVEMENT OF WATER WORKS SYSTEM IN SUM OF
\$225,000.

COLUMBUS, OHIO, February 21, 1922.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.