

3236.

APPROVAL, CONTRACT OF STATE OF OHIO WITH E. ELFORD, COLUMBUS, OHIO, FOR GENERAL CONTRACT WORK, DORMITORY FOR COLORED GIRLS, OHIO STATE REFORMATORY FOR WOMEN, MARYSVILLE, AT A COST OF \$59,600—SURETY BOND, THE FIDELITY AND CASUALTY COMPANY OF NEW YORK.

COLUMBUS, OHIO, June 19, 1922.

HON. LEON C. HERRICK, Director, Department of Highways and Public Works,  
*Columbus, Ohio.*

DEAR SIR:—You have submitted to me for approval a contract (five copies) between The State of Ohio, acting by The Department of Highways and Public Works, and E. Elford, of Columbus, Ohio. This contract is for all work embraced under the general contract for a dormitory for colored girls, at the Ohio State Reformatory for Women, at Marysville, Ohio, and calls for an expenditure of fifty-nine thousand six hundred dollars (\$59,600.00).

Accompanying said contract is a bond to insure faithful performance, executed by The Fidelity and Casualty Company of New York.

I have before me the certificate of the Director of Finance that there is an unencumbered balance legally appropriated sufficient to cover the obligations of this contract.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon, and return same to you herewith, together with all other data submitted to me in this connection.

Respectfully,  
JOHN G. PRICE,  
*Attorney-General.*

3237.

INHERITANCE TAX LAW—WHERE TESTATOR BY WILL CREATED POWER OF APPOINTMENT WITH RESPECT TO OHIO PROPERTY, PROVIDING THAT IF POWER NOT EXERCISED BY DONEE PROPERTY SHALL PASS TO NON-EXEMPT CORPORATION—HOW TAXED.

*Opinion No. 497 for the year 1919 (Opinions, Attorney-General, 1919, Vol. I, page 836) adhered to and supplemented.*

*Where a testator by his will created a power of appointment with respect to Ohio property, providing that if the power is not exercised by the donee the property shall pass to a non-exempt corporation, it is improper to impose immediate taxation at the highest possible rate on the interest subject to the power, or to enter an order of postponement of the assessment of the contingent succession in the estate of such testator; the proper disposition of the case is a determination that the property covered by the power of appointment is not taxable in the estate of the testator-donor, as paragraph 4 of section 5332 of the General Code makes the succession arising by virtue either of the exercise or of the non-exercise of the power, one arising in the estate of the donee of the power.*