

If a parochial school or a Presbyterian theological seminary as a whole is "an institution of purely public charity," it seems clearly to follow that a bequest to a college for the purpose of founding a "Bible Chair" is one "for purposes only of public charity" within the meaning of section 5334 of the General Code.

It is therefore the opinion of this department that the second bequest inquired about in the letter of the commission is exempt from inheritance taxation.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

2565.

DISAPPROVAL, BONDS OF HURON COUNTY, OHIO, IN AMOUNT OF \$15,729.03 FOR ROAD IMPROVEMENTS.

COLUMBUS, OHIO, November 10, 1921.

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

Re: Bonds of Huron county in the amount of \$15,729.03 for the improvement of I. C. H. No. 289, Section O., being 19 bonds of varying denomination.

GENTLEMEN:—The transcript for the above bond issue discloses that the bonds under consideration are issued under authority of section 1223 G. C.

Under this section the county commissioners are without authority to issue bonds in excess of the county's share of the estimated cost and expense of such road improvement.

As shown by the transcript, the county's share of the estimated cost and expense of this improvement was \$14,050.

The county commissioners are therefore attempting to issue bonds in excess of the authority granted them by the section of the General Code referred to.

I am therefore of the opinion that the bonds under consideration are not valid obligations of the county and advise the commission not to purchase the same.

The transcript is incomplete in other particulars, but in view of the defect referred to herein, it would be useless to attempt at this time to supply the additional information, as it will be necessary for the county commissioners to reduce the issue of bonds to an amount within the engineer's estimate of the county's share of the improvement before they can again be offered to the Department of Industrial Relations.

Respectfully,
 JOHN G. PRICE,
Attorney-General.