

As shown by the transcript, the county's share of the estimated cost and expense of this improvement was \$3,200.

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 be again offered to the Department of Industrial Relations.

Respectfully,
JOHN G. PRICE,
Attorney-General.

2568.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS IN COLUMBIANA, KNOX, WILLIAMS, PORTAGE AND HAMILTON COUNTIES, OHIO.

COLUMBUS, OHIO, November 10, 1921.

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

2569.

INHERITANCE TAX LAW—LIMITATION ON AMOUNT OF FEE PROBATE JUDGE MAY DRAW UNDER SECTION 5648-10a G. C. (109 O. L. 531) APPLIES TO OFFICIAL YEAR OF TERM OF PROBATE JUDGE—PAID FROM STATE'S SHARE OF UNDIVIDED INHERITANCE TAX FUND—IN LIEU OF ALL OTHER FEES.

1. *The year within which the limitation on the amount of fee a probate judge may draw under section 5648-10a of the General Code, as enacted in House Bill 286, Eighty-fourth General Assembly, is to be applied, is the official year of the term of the probate judge.*

2. *The probate judge is entitled to draw special inheritance tax fees only from the state's share of the undivided inheritance tax fund and from no other source.*

3. *The special fees provided for by section 5648-10a of the General Code as so enacted, are in lieu of all other fees which the probate judge would otherwise be entitled to charge and collect for services rendered in inheritance tax proceedings.*

COLUMBUS, OHIO, November 12, 1921.

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

GENTLEMEN:—You have requested the opinion of this department, as follows: