

At all events, the precedent seems firmly established, and this department entertains no doubt that under the broad language of section 5331, sub-paragraph 3, General Code, the share (as distinguished from the "certificate," as the commission puts it) is property the succession to which is taxable under the inheritance tax law of Ohio.

As to your second question, the letter of section 5348-2, General Code, certainly applies to the case, when it provides that

"No corporation organized or existing under the laws of this state, shall transfer on its books or issue a new certificate for any share or shares of its capital stock belonging to or standing in the name of a decedent * * * without the written consent of the tax commission of Ohio,"

and goes on to prescribe the consequences thereof, which may be liability for the amount of taxes and interest due under the chapter on a succession to the shares. It is believed that national banking associations are subject to this provision. That it is competent for the state to require of national banking associations services of this character, in connection with the collection of its public revenue, seems to be settled by

Bank vs. Commonwealth of Kentucky, 9 Wall, 353;
Waite vs. Dowley, 94 U. S. 527;
Merchants, Etc., Bank vs. Pennsylvania, 167 U. S. 461.

Your second question is accordingly answered by the statement that the national bank in question is liable to the same extent and under the same circumstances that a corporation organized under the laws of Ohio would be for failing to comply with section 5348-2 of the General Code.

Respectfully,
JOHN G. PRICE,
Attorney-General.

1949.

DISAPPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS,
HARDIN COUNTY, OHIO.

COLUMBUS, OHIO, March 26, 1921.

HON. LEON C. HERRICK, *State Highway Commissioner, Columbus, Ohio.*

DEAR SIR:—Under date March 25, 1921, you sent me for examination the following three final resolutions:

Lima-Kenton road, I. C. H. No. 128, Section "G," Types A, B and C,
Hardin county.

I am returning said three final resolutions, enclosed, without my approval. The county auditor's certificate as shown by the original duplicate attached to the final resolution bears date March 24, 1921. The final resolutions themselves as appears from the certificate of the clerk of the board of county commissioners appear to have been adopted on March 22, 1921. By reason of sections 1218 and 5660 G. C., the county commissioners should not attempt to adopt the final resolutions until at or after the time of the making of the auditor's certificate.

It may be added also that the form of auditor's certificate as incorporated in the body of the final resolutions is not completely filled out. I also note that in the case of type A, the amount of the auditor's certificate as incorporated into the body of the final resolution is given as \$47,000, whereas the original duplicate shows \$65,000.

Respectfully,
JOHN G. PRICE,
Attorney-General.

1950.

APPROVAL, DEFICIENCY BONDS, CITY OF GALION, OHIO, IN
AMOUNT OF \$40,000.

COLUMBUS, OHIO, March 29, 1921.

Industrial Commission of Ohio, Columbus, Ohio.

1951.

APPROVAL, BONDS OF VILLAGE OF CANAL WINCHESTER, OHIO, IN
AMOUNT OF \$6,000.

COLUMBUS, OHIO, March 29, 1921.

Industrial Commission of Ohio, Columbus, Ohio.

1952.

APPROVAL, BONDS OF NILES CITY SCHOOL DISTRICT IN AMOUNT
OF \$36,000.

COLUMBUS, OHIO, March 29, 1921.

Industrial Commission of Ohio, Columbus, Ohio.

1953.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS, WIL-
LIAMS COUNTY, OHIO.

COLUMBUS, OHIO, March 30, 1921.

HON. LEON C. HERRICK, *State Highway Commissioner, Columbus, Ohio.*