

twenty-five years, such successions to the nephews and niece of the testator are subject to inheritance taxes to be imposed in the manner provided by section 5343, unless it further appears that by reason of the contingent character of such successions the actual market value of the same cannot be ascertained at the time of the death of the testator."

The facts considered in said opinion were as follows:

Specific bequests to W, C and M, were contingent upon the death of H dying without leaving children surviving her or if H died leaving children, that all of such children die before any of them attain the age of twenty-five years. The question was whether or not the provisions of section 5343, supra, would apply to the succession of W, C and M.

Therefore, in specific answer to your second question, it is my opinion that the cases of the Tax Commission vs. Oswald, 109 O. S. 52, and Wonderly vs. Tax Commission, 112 O. S. 233, and opinion reported in Opinions of the Attorney General for 1930, page 1594, can be clearly distinguished from the opinion reported in Opinions of the Attorney General for 1922, page 676, and the latter is approved and affirmed.

Respectfully,

JOHN W. BRICKER,
Attorney General.

5309.

APPROVAL—BONDS OF VILLAGE OF NEWTON FALLS,
TRUMBULL COUNTY, OHIO, \$21,550.00.

COLUMBUS, OHIO, March 31, 1936.

State Employes Retirement Board, Columbus, Ohio.

5310.

APPROVAL—BONDS OF NEW PHILADELPHIA CITY SCHOOL
DISTRICT, TUSCARAWAS COUNTY, OHIO, \$4,500.00.

COLUMBUS, OHIO, March 31, 1936.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.