

for school purposes but only to the combined maximum limitation of fifteen mills for all purposes, it is still doubtful if the board of education can by taxation secure sufficient funds to pay interest and sinking fund charges and at the same time continue the proper operation of its schools.

I therefore advise that you decline to accept the bonds under consideration.

Respectfully,
JOHN G. PRICE,
Attorney-General.

1909.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS IN SCIOTO COUNTY.

COLUMBUS, OHIO, March 10, 1921.

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

1910.

APPROVAL, FINAL RESOLUTIONS, ROAD IMPROVEMENTS IN HOCKING, WYANDOT AND ASHLAND COUNTIES.

COLUMBUS, OHIO, March 10, 1921.

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

1911.

INHERITANCE TAX LAW—WHERE A. BEQUEATHS TO SANATORIUM COMPANY ONE THOUSAND DOLLARS PER ANNUM IN CONSIDERATION OF CARE TO BE FURNISHED B., AN INVALID SISTER OF A., DURING REMAINDER OF HER LIFE—SUCH SUCCESSION TAXABLE.

A. bequeaths to a sanatorium company \$1,000 per annum in consideration of care to be furnished to B., the invalid sister of A., during the remainder of her life;

HELD:

A taxable succession to the sanatorium company.

COLUMBUS, OHIO, March 11, 1921.

Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—Acknowledgment is made of the receipt of the commission's recent letter requesting the opinion of this department, as follows:

"A. and B. are brother and sister, the latter being a confirmed invalid. A. in his lifetime entered into an agreement with a sanatorium company by