

relief in municipalities. In the 1930 opinion cited, *supra*, use of public funds in payment of traveling expenses for municipal officers and employees was prohibited even though such payment was authorized for attendance at a convention where general education and ideas relating to the officers in question were to be obtained. This opinion definitely establishes the rule that unless attendance at such a convention is for the purpose of acquiring information relative to and necessary for a definite, contemplated undertaking, an official's expenses cannot be paid. Lately, a 1937 opinion, No. 1681, issued from this office, further affirmed the rule. In the circumstances before us there exists no special purpose which may be the basis of an exception.

Therefore, the weight of authority being as it is, I am constrained to advise you that, however laudable and educational the American Road Builders Highway Conference and Exposition may be, the expenses for attendance by representatives from the board of county commissioners may not be paid from public funds.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

1758.

APPROVAL—BONDS CITY OF CLEVELAND, CUYAHOGA COUNTY, OHIO, \$25,000.00, PART OF ISSUE DATED NOVEMBER 1, 1934.

COLUMBUS, OHIO, January 13, 1938.

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

RE: Bonds of City of Cleveland, Cuyahoga County,
Ohio, \$25,000.00.

The above purchase of bonds appears to be part of an issue of bonds of the above city dated November 1, 1934. The transcript relative to this issue was approved by this office in an opinion rendered to your board under date of January 27, 1937, being Opinion No. 49.

It is accordingly my opinion that these bonds constitute valid and legal obligations of said city.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

1759.

TAXES AND TAXATION—WHERE FAILURE TO FILE WITH PROBATE COURT APPLICATION TO DETERMINE INHERITANCE TAX—LIMITATIONS—JURISDICTION OF PROBATE JUDGE—FEES—FINDING AND DETERMINATION CERTIFIED TO COUNTY AUDITOR.

SYLLABUS:

Where the executor, administrator or other person or corporation in the possession of the property of a decedent's estate, the succession to which is subject to inheritance taxes under the provisions of Section 5332 and related sections of the of the General Code, does not within one year of the decedent's death file with the probate court having jurisdiction in the matter, an application to determine the inheritance taxes upon the succession or successions to the decedent's estate, and the Tax Commission of Ohio does not thereafter file such application, the probate judge as such court may make a finding and determination with respect to such inheritance taxes; and upon the certification of such finding and determination to the county auditor in the manner provided by law such probate judge is entitled to receive the fees therefor prescribed by Section 5348-10a General Code.

CLEVELAND, OHIO, January 13, 1938.

HON. LEO M. WINGET, *Prosecuting Attorney, Sidney, Ohio.*

DEAR SIR: As previously acknowledged, I am in receipt of a communication from you in which my opinion is requested on certain questions stated in your communication as follows:

"1. Where the inheritance tax in an estate was not determined within one year of the date of death of said decedent and no application for the determination of said tax has been filed by the Executor or administrator or interested person of the Tax Commission under the provisions of