

sioners of said park board district. I further find, upon examination of the lease and of the conditions and restrictions therein contained, that the same are in conformity with the statutory provisions relating to leases of state lands. I am accordingly approving this lease as is evidenced by my approval endorsed upon the lease and upon the duplicate and triplicate copies thereof, all of which are herewith returned to you.

Respectfully,

JOHN W. BRICKER,
Attorney General.

6637.

APPROVAL—BONDS OF WALBRIDGE VILLAGE SCHOOL DISTRICT, WOOD COUNTY, OHIO, \$28,000.00

COLUMBUS, OHIO, January 9, 1937.

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

6638.

INHERITANCE TAXES—TAXPAYER NOT ENTITLED TO DISCOUNT UNDER PROVISIONS OF SECTION 5338—INTEREST CHARGEABLE WHEN.

SYLLABUS:

Under the provisions of section 5338, General Code, relating to the payment of inheritance taxes, the taxpayer is not entitled to the benefit of the discount provided for by this section unless the whole amount of the tax on the succession is paid at least one full month before the expiration of the period of one year from the date of the accrual of the tax, and no discount can be allowed upon partial payments as such. If the whole amount of the tax is not paid before the expiration of the period of one year from the date of the accrual of the tax, interest will be chargeable upon the whole amount of the tax at the rate prescribed by this section of the General Code.

COLUMBUS, OHIO, January 11, 1937.

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

GENTLEMEN: Sometime ago you addressed a communication to me in which you called my attention to Section 5338, General Code, providing