

amination of section 2295-9 G. C. would have to follow in order to see what class would include such bonds. Again, under section 2295-7 General Code there is to be an estimate of the life of the property to be acquired and thus the entry as to years of life would be different in one case from another, and if land was to be acquired, the life of the property might be said to be "perpetual" rather than a definite number of years. The certificate is then signed by the fiscal officer, who is defined as regards the taxing subdivision in paragraph c of section 2295-6 G. C.

A suggestion as to the skeleton form of this certificate is herewith given, to-wit:

CERTIFICATE OF FISCAL OFFICER.

December 27th, 19—.  
10 o'clock A. M.

TO THE -----

Pursuant to sections 2295-9 and 2295-10 of the General Code of Ohio, I hereby certify that the maximum maturity of the bonds authorized in the above----- is ----- years from the date of said bonds and that the same has been calculated in accordance with the provisions of said section 2295-9 of the General Code. Pursuant to section 2295-7 G. C., I hereby estimate the life of the property to be acquired, being -----, to be ----- years.

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Fiscal Officer.

Respectfully,  
JOHN G. PRICE,  
*Attorney-General.*

2848.

INHERITANCE TAX LAW—SUCCESSIONS TO GRANDNIECES AND GRANDNEPHEWS ARE TAXED AT RATE OF SEVEN PER CENT WITHOUT ANY EXEMPTION.

*Successions to grandnieces and grandnephews are taxed at the basic rate of seven per cent under the inheritance tax law of Ohio, without exemption.*

COLUMBUS, OHIO, February 8, 1922.

HON. CLYDE L. CANFIELD, *Prosecuting Attorney, Wauseon, Ohio.*

DEAR SIR:—You request the advice of this department upon the following question:

"Mr. G. D. G. of this village on January the 9th, 1922, died testate giving two thousand dollars to each of five grandnieces.

In computing the inheritance tax on these bequests we would like your opinion as to whether they fall within paragraph 3, section 5334 G. C. or paragraph 3, section 5335 G. C."

In the opinion of this department grandnieces are not within paragraph 3 of section 5334 of the General Code, and legacies and devices to persons sustaining such relation to the testator are taxable in the seven per cent class, without exemption.

The only words that require interpretation in arriving at this conclusion are the words "niece" and "nephew." It is clear, however, that these words are to be taken in their literal significance, and cannot include grandnieces and grandnephews. This follows because elsewhere in the same section, namely, in paragraph 2 of section 5334, the legislature has been careful to add the words "lineal descendant" after the word "child," thus making it clear that the word "child" does not include grandchildren. In other words, whenever lineal descendants of relatives actually named are intended to be described, they are mentioned.

The same conclusion is further supported by a consideration of the fact that the relatives mentioned in paragraph 3 are all comparatively close to the decedent; and further, by the fact that after having mentioned brothers and sisters, the section specifically mentions nieces and nephews, whereas had all the lineal descendants of brothers and sisters been intended, another form of expression would have been used.

Respectfully,  
 JOHN G. PRICE,  
*Attorney-General.*

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2849.

APPROVAL, BONDS OF VILLAGE OF WICKLIFFE, OHIO, IN AMOUNT OF \$9,522 FOR STREET IMPROVEMENTS.

COLUMBUS, OHIO, February 8, 1922.

*Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.*

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2850.

APPROVAL, BONDS OF CITY OF NEW PHILADELPHIA, OHIO, IN AMOUNT OF \$12,000 FOR ENLARGING AND IMPROVING WATER-WORKS PLANT.

COLUMBUS, OHIO, February 8, 1922.

*Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.*