

"It is the opinion of this department that section 5348-2 applies to the transfer of registered bonds and their registration in the name of the transferee in case of the accrual of the inheritance tax on account thereof, * * *."

It was also held in an opinion of this department found in Volume I, page 277, Opinions of the Attorney General, 1921, that:

"A national bank is liable to the same extent and under the same circumstances that a corporation organized under the laws of Ohio would be for failing to comply with section 5348-2 of the General Code."

I find nothing in the legislation pertaining to Joint Stock Land Banks in conflict with these opinions.

It is therefore the opinion of this department that your second question also should be answered in the affirmative.

Respectfully,
C. C. CRABBE,
Attorney-General.

910.

APPROVAL, BONDS OF WHETSTONE TOWNSHIP RURAL SCHOOL DISTRICT, CRAWFORD COUNTY, \$6,121.25, TO FUND CERTAIN INDEBTEDNESS.

COLUMBUS, OHIO, November 19, 1923

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

911.

BOARD OF EDUCATION—HAS AUTHORITY UNDER SECTION 7777 G. C. TO FURNISH CARE AND PERSONAL NECESSITIES FOR INVALID MOTHER TO ENABLE CHILD TO ATTEND SCHOOL—SECTIONS 4752 AND 7705 G. C. CONSTRUED.

SYLLABUS:

1. *Under the provisions of section 7777 General Code, where the mother is an invalid, the family without property and no means of support other than the earnings of the father and husband, which earnings are inadequate to support the family and provide the proper care for the invalid mother, and when because of the above circumstances the services of a child (a daughter) are absolutely required to care for the mother, it is believed upon satisfactory proof of such state*