

2056.

APPROVAL, BONDS OF YORK TOWNSHIP RURAL SCHOOL DISTRICT  
IN AMOUNT OF \$100,000 FOR ERECTION OF SCHOOL BUILDING.

COLUMBUS, OHIO, May 9, 1921.

*Industrial Commission of Ohio, Columbus, Ohio.*

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2057.

APPROVAL, REFUNDING BONDS OF MILTON TOWNSHIP RURAL  
SCHOOL DISTRICT, WOOD COUNTY, IN AMOUNT OF \$14,000.

COLUMBUS, OHIO, May 10, 1921.

*Industrial Commission of Ohio, Columbus, Ohio.*

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2058.

TAXES AND TAXATION—MONEYS IN HANDS OF EXECUTOR OR  
ADMINISTRATOR AFTER FILING OF HIS FINAL ACCOUNT BUT  
BEFORE DISTRIBUTION MUST BE LISTED FOR TAXATION BY  
EXECUTOR OR ADMINISTRATOR.

*Money in the hands of an executor or administrator of the estate of a deceased person, after the filing of his final account but before distribution, must be listed for taxation by the executor or administrator, and not by the legatees or distributees.*

COLUMBUS, OHIO, May 10, 1921.

HON. RALPH NORPELL, *Prosecuting Attorney, Newark, Ohio.*

DEAR SIR:—You have requested the opinion of this department upon the following question:

“The following procedure has been more or less practiced here in reference to returning for taxation the money belonging to estates where the final account, before distribution has been filed prior to the tax return date and the distribution made after the tax return date:

For the administrator or executor to not return the money for taxation on the theory that it was subject to an order of the court and should be returned by the heirs.

I should like, at your convenience, your opinion as to whether money in the hands of an administrator or an executor on the Sunday preceding the second Monday in April, where the final account, except distribution, had been filed before that date but the distribution not yet actually made, should be returned by such administrator or executor.”