

2502.

APPROVAL—BONDS, POLAND VILLAGE SCHOOL DISTRICT.
MAHONING COUNTY, OHIO, \$95,000.00, DATED JULY 1,
1938.

COLUMBUS, OHIO, May 23, 1938.

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

RE: Bonds of Poland Village School Dist., Mahoning
County, Ohio, \$95,000.00 (Unlimited).

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise all of an issue of school building and equipment bonds dated July 1, 1938, bearing interest at the rate of 3% per annum.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute valid and legal obligations of said school district.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

2503.

APPROVAL—BONDS, MONTGOMERY COUNTY, OHIO, \$15,-
000.00, PART OF ISSUE DATED APRIL 1, 1924.

COLUMBUS, OHIO, May 23, 1938.

*Retirement Board, State Public School Employes Retirement System,
Columbus, Ohio.*
GENTLEMEN :

RE: Bonds of Montgomery County, Ohio, \$15,000.00.

The above purchase of bonds appears to be part of an issue of bonds of the above county dated April 1, 1924. The transcript relative to this issue was approved by this office in an opinion rendered to the Industrial

Commission under date of November 1, 1937, being Opinion No. 1418.

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

Respectfully,

HERBERT S. DUFFY,

Attorney General.

2504.

PROBATE JUDGE—FEE—INHERITANCE TAX PROCEEDING—
FINDING—SECTION 5348-10a G. C.—ONLY ONE FEE MAY
BE PAID IN PROCEEDING—FEES PAID SHALL BE IN
LEGAL AMOUNT AND AUTHORIZED BY LAW—O. A. G.
1925, PAGE 208 OVERRULED WHERE INCONSISTENT
HEREWITH.

SYLLABUS:

1. *A probate judge performs services which entitle him to draw a fee of five dollars in each inheritance tax proceeding in his court in which taxes are assessed and collected, and a fee of three dollars in each such proceeding in which no such tax is found due, when he makes an actual finding as a court, in the determination of an application pending before him, concerning whether or not inheritance taxes are due on a specific estate, under the provisions of Section 5348-10a, of the General Code.*

2. *Only one fee shall be paid to the probate judge in the determination of any inheritance tax proceeding pending in his court, regardless of whether or not there has been a change of the incumbent of the office during the period of time that such inheritance tax proceeding is pending.*

3. *When a determination has been made by a probate judge as to whether or not inheritance taxes are due or not due by an estate, as provided by Section 5345-4, of the General Code, and such determination is entered as a matter of record, then and in that event only, is a probate judge entitled to collect the fee provided by Section 5348-10a, of the General Code.*

4. *A fee shall be paid to the probate judge entitled thereto, in the determination of inheritance tax proceedings pending in his court in every instance, providing same is in the legal amount and is at the time authorized by law to be paid.*

Opinion of the Attorney General, 1925, page 208, overruled in so far as inconsistent herewith.