

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 fees 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.

Respectfully,

HERBERT S. DUFFY,

Attorney General.

2505.

APPROVAL—BONDS, SHAKER HEIGHTS CITY SCHOOL DISTRICT, CUYAHOGA COUNTY, OHIO, \$1,000.00, PART OF ISSUE DATED NOVEMBER 1, 1930—OPINION No. 873, MAY 25, 1933, OVERRULED.

COLUMBUS, OHIO, May 24, 1938.

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

GENTLEMEN :

RE: Bonds of Shaker Heights City School Dist., Cuyahoga County, Ohio, \$1,000.00.

I have examined the transcript relative to the above bonds purchased by you. These bonds comprise part of an issue of school building bonds, Series C, in the aggregate amount of \$1,040,500, dated November 1, 1930, bearing interest at the rate of $4\frac{1}{2}\%$ 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.

Opinion No. 873, rendered to State Teachers Retirement System under date of May 25, 1933, overruled.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

2506.

APPROVAL—BONDS, VILLAGE OF BROADVIEW HEIGHTS,
CUYAHOGA COUNTY, OHIO, \$7,000.00, PART OF ISSUE
DATED JUNE 1, 1934.

COLUMBUS, OHIO, May 24, 1938.

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

GENTLEMEN :

RE: Bonds of Village of Broadview Heights, Cuyahoga County, Ohio, \$7,000.00.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise part of an issue of refunding bonds in the aggregate amount of \$17,000, dated June 1, 1934, bearing interest at the rate of 6% 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 village.

Respectfully,

HERBERT S. DUFFY,
Attorney General.