

1540.

APPROVAL, BONDS OF BELMONT COUNTY, OHIO—\$98,895.00.

COLUMBUS, OHIO, January 6, 1928.

Retirement Board, State Teachers' Retirement System, Columbus, Ohio.

1541.

APPROVAL, BONDS OF LOGAN COUNTY, OHIO—\$7,200.00.

COLUMBUS, OHIO, January 6, 1928.

Industrial Commission of Ohio, Columbus, Ohio.

1542.

INHERITANCE TAX—CASH AND BONDS DEPOSITED WITH COUNTY TREASURER UNDER SECTION 5343-2, GENERAL CODE—TO BE HELD BY TREASURER UNTIL HAPPENING OF CONTINGENCY—MAY NOT BE DEPOSITED WITH TRUST COMPANY AS TRUSTEE.

SYLLABUS:

The cash and bonds deposited with the county treasurer, under the provisions of Section 5343-2, General Code, shall be held by said county treasurer to the credit of the estate until the actual happening of the contingencies or conditions by reason of which the estate was rendered assessable under Section 5343, General Code; and may not be deposited with a trust company as trustee.

COLUMBUS, OHIO, January 7, 1928.

HON. EDWARD C. STANTON, *Prosecuting Attorney, Cleveland, Ohio.*

DEAR SIR:—This will acknowledge receipt of your recent communication which reads:

“Under the provisions of Section 5343-2 of the General Code, 112 Ohio Laws, 190, in case of a succession in an estate against which an inheritance tax is being assessed under the provisions of Section 5343, General Code, which provides for contingent or conditional inheritances, it is the duty of the Probate Court to determine what may be due as such tax at