

ary legacies and money legacies rather than legacies of specific income-producing property. This distinction, which has been mentioned before in this opinion, raises doubt as to whether the executor in the case under consideration should not at least attempt to sell the stock with reservation of dividends bequeathed to the life tenant. No authority has been found on this point. If such a sale is possible it would, of course, do exact justice.

Attention may be called to the case of *In re Meyer*, 209 N. Y. 386, holding that the executor in spite of the language of the statute is not personally liable, if the value of the estates upon which the tax has been assessed disappears during the course of administration without his fault, and without any default on his part in securing the assets from the payment of the tax. That is to say, the executor's liability, like the state's lien, is secondary merely, the primary liability being that of the successor. But this primary liability is secured in these two ways, and the clear intention of the law is that it may and shall be enforced in the way in which any secured obligation may be enforced.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

1842.

APPROVAL, FINAL RESOLUTION FOR ROAD IMPROVEMENTS IN
 ERIE COUNTY, OHIO.

COLUMBUS, OHIO, February 5, 1921.

HON. LEON C. HERRICK, *State Highway Commissioner, Columbus, Ohio.*

1843.

APPROVAL, BONDS OF BLOOMINGSBURG VILLAGE SCHOOL DIS-
 TRICT IN AMOUNT OF \$60,000.00.

COLUMBUS, OHIO, February 5, 1921.

Industrial Commission of Ohio, Columbus, Ohio.