

by the 89th General Assembly, is superseded by the latter act, and the county treasurer is not entitled to be reimbursed for the expenses incurred in establishing tax receiving offices other than in the treasurer's office unless such expenses are not in excess of what the cost of collection would have been had all the taxes been collected from the treasurer's office.

Respectfully,
 GILBERT BETTMAN,
Attorney General.

4535.

APPROVAL, AGREEMENT FOR CONSTRUCTION OF DRAINAGE LINE
 IN FRANKLIN COUNTY, OHIO—THE NEW YORK CENTRAL RAIL-
 ROAD COMPANY.

COLUMBUS, OHIO, July 30, 1932.

HON. O. W. MERRELL, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—You have submitted for my consideration a proposed agreement by and between the Director of Highways and The New York Central Railroad Company covering the construction of a drainage line to be constructed in connection with the project to drain State Highway No. 1, Franklin County, Section A-1-a, Route No. 40, at its junction with Enlow Road, which said project is more fully described in said proposed agreement.

After consideration, it is my opinion that said proposed agreement is in proper legal form and when properly executed will constitute a binding contract.

Respectfully,
 GILBERT BETTMAN,
Attorney General.

4536.

INHERITANCE TAX LAW—HOW COUNTY SHALL ALLOCATE RE-
 FUNDER OF TAXES WHEN GENERAL FUND OF VILLAGE IS IN-
 SUFFICIENT TO PAY VILLAGE'S SHARE.

SYLLABUS:

1. The words "at the next semi-annual settlement of such undivided general taxes", used in Section 5348-12, General Code, do not limit the time at which the county treasurer may make the deduction authorized by such section, but merely designate the fund from which such deduction may be made.

2. Where, by reason of an excessive payment of inheritance taxes by a taxpayer, a refunder order has been issued by the Tax Commission of Ohio, after the disbursement of such fund to the municipality and the state, which order has been honored by the county treasurer and paid from the undivided inheritance tax funds in the hands of the county treasurer pursuant to the provisions of Section 5348-12, General Code, and by authority of such section the undivided inheritance tax fund has been reimbursed from the general fund in the treasurer's possession he is then authorized to reimburse the deficiency thus caused in the general fund by such reimbursement by applying the proceeds of levies for the general revenue fund