

3028.

APPROVAL, CONTRACT OF STATE OF OHIO WITH EDWARD H. COBB OF COLUMBUS, OHIO, FOR ELECTRICAL WORK IN BEEF AND CATTLE BARN ON OHIO STATE UNIVERSITY CAMPUS AT A COST OF \$526.00—SURETY BOND EXECUTED BY THE GLOBE INDEMNITY COMPANY.

COLUMBUS, OHIO, April 24, 1922.

HON. LEON C. HERRICK, *Director, Department of Highways and Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted to me for approval a contract (four copies) between the Department of Highways and Public Works of the State of Ohio and Edward H. Cobb of Columbus, Ohio. This contract is for the electrical work in the beef cattle barn on the Ohio State University campus, and calls for an expenditure of five hundred twenty-six (\$526.00) dollars.

Accompanying said contract is a bond to insure faithful performance, executed by Globe Indemnity Company.

I have before me the certificate of the Director of Finance that there is an unencumbered balance legally appropriated sufficient to cover the obligations of this contract.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon, and return same to you herewith, together with all other data submitted to me in this connection.

Respectfully,
JOHN G. PRICE,
Attorney-General.

3029.

APPROVAL, CONTRACT OF STATE OF OHIO WITH THE NORTHERN ELECTRIC COMPANY OF COLUMBUS, OHIO, FOR ELECTRICAL WORK IN GIRLS' DORMITORY, MACK HALL, ON OHIO STATE UNIVERSITY CAMPUS, AT A COST OF \$2,708.00—SURETY BOND EXECUTED BY MARYLAND CASUALTY COMPANY OF BALTIMORE, MARYLAND.

COLUMBUS, OHIO, April 24, 1922.

HON. LEON C. HERRICK, *Director, Department of Highways and Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted to me for approval a contract (four copies) between the Department of Highways and Public Works of the State of Ohio and the Northern Electric Co. of Columbus, Ohio. This contract is for the electrical work, girls' dormitory (Mack Hall) on the Ohio State University campus, and calls for an expenditure of two thousand, seven hundred and eight (\$2,708.00) dollars.

Accompanying said contract is a bond to insure faithful performance, executed by Maryland Casualty Company of Baltimore, Maryland.

I have before me the certificate of the Director of Finance that there is an unencumbered balance legally appropriated sufficient to cover the obligations of this contract.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon, and return same to you herewith, together with all other data submitted to me in this connection.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

3030.

INHERITANCE TAX LAW—LITIGATION INVOLVING ASSETS OF ESTATE INSTITUTED SUBSEQUENT TO EXPIRATION OF YEAR AFTER DEATH OF DECEDENT—WHAT RATE OF INTEREST CHARGEABLE AFTER EXPIRATION OF YEAR ON INHERITANCE TAXES SUBSEQUENTLY DETERMINED.

Where litigation involving the assets of the estate of a decedent is not instituted until subsequent to the expiration of the year after the death of the decedent, and such litigation was not the result of a claim asserted prior to the expiration of the year, but which those interested in the estate could not bring to litigation until after the expiration of the year, interest at the rate of eight per cent per annum from the expiration of the year must be charged and collected on the inheritance taxes subsequently determined on such estate.

COLUMBUS, OHIO, April 25, 1922.

Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—The Commission has requested the opinion of this department on the following question:

“H. died on January 3, 1920. On September 10, 1921, litigation involving the assets of the estate was begun which necessarily held up administration and was not disposed of until March 2, 1922. Application for determination of inheritance tax was filed March 25, 1922, and adjudication was made thereon. In so far as this commission can learn no conditions existed prior to September 10, 1921, which would have prevented the institution and prosecution of a proceeding to fix the tax or its payment if fixed.

Will you be good enough to advise the Commission as to the rate of interest to be charged in this case? Does the 8% rate run from January 3, 1921, and, having so begun to run, does it continue during the entire interval which elapsed up until the date of payment? Or should interest be charged at the rate of 8% from January 3, 1921, to September 10, 1921, and should the rate then be reduced to 5% for the interval between the last mentioned date and the conclusion of the litigation then begun, and does it then revert to the 8% rate? Or should the 5% rate be permitted from January 3, 1921, up until the conclusion of the litigation?”

The statute requiring interpretation is section 5338 of the General Code, which provides in part as follows:

“If such taxes are not paid within one year after the accrual thereof, interest at the rate of eight per centum per annum shall thereafter be charged and collected thereon; unless by reason of claims made upon the