

property were his own, the beneficiaries of the trust are equally concluded so far as the estate is concerned, and the question as to whether the loss that ensues because of the negligent act of the trustee is to fall upon the estate or be borne by the trustee personally is one which arises between the trustee and the beneficiaries of the trust.

It is the advice of this department, then, that an incorrect valuation of taxable property made by a taxpayer in his return, through the taxpayer's neglect or inattention, or in a mistaken reliance upon facts which at the time were available to him, cannot, when made the basis of an assessment on the tax list of any county, constitute the predicate of an "error" within the meaning of section 5624-10 of the General Code, whether that section be construed as limited to the errors of officers required to perform a duty relating to the assessment of property or not, and whether it be construed as limited to clerical errors or not. In short, in order to hold that the commission can act under section 5624 in cases of this sort, considered in their most favorable aspect, it would be necessary to hold that the commission's power under that section is as broad as the power which a board of revision has to act upon complaint, and which the commission itself has on appeal from the decision of the board of revision. This is not believed to be the law.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

2379.

DISAPPROVAL, BONDS OF WAYNE COUNTY, OHIO, IN AMOUNT OF \$17,834.11.

COLUMBUS, OHIO, August 26, 1921.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

Re: Bonds of Wayne county in the amount of \$17,834.11 for the improvement of a road in Green township.

GENTLEMEN:—I have examined the transcript of proceedings of the county commissioners and other officers relative to the above bond issue and decline to approve the validity of said bonds for the following reasons:

(1) The transcript discloses that the resolution of the trustees of Green township agreeing to pay thirty-three and one-third per cent of the cost and expense of said improvement was adopted December 29, 1919. The amendment of section 6929 G. C., which increased the rate of interest which county commissioners may pay upon bonds issued for such road improvements from 5 per cent to 6 per cent, did not go into effect until February 17, 1920. The supreme court of Ohio has held that county commissioners are without authority to issue bonds bearing interest in excess of 5 per cent to pay the cost and expense of road improvements proceedings for which were commenced prior to the going into effect of the amended law referred to. Therefore the resolution of the township trustees agreeing to pay 33 1/3 per cent of the cost of said improvement should be re-enacted.

(2) The transcript fails to show that the county commissioners have determined the kind and extent of the improvement under section 6911 G. C. Such determination is necessary.

(3) The transcript contains no bond resolution.

There are other defects in the transcript which can doubtless be corrected and to which the attention of the county commissioners will be called in a letter, but need not be set forth here.

For the reason stated, I advise that you decline to accept the bonds.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

2380.

APPROVAL, BONDS OF COSHOCTON COUNTY IN AMOUNT OF \$70,000,
 ROAD IMPROVEMENTS.

COLUMBUS, OHIO, August 25, 1921.

*Department of Industrial Relations, Industrial Commission of Ohio, Columbus,
 Ohio.*

2381.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS,
 WAYNE, MAHONING, COLUMBIANA-MAHONING COUNTIES.

COLUMBUS, OHIO, August 29, 1921.

*Department of Highways and Public Works, Division of Highways, Columbus,
 Ohio.*

2382.

APPROVAL, BONDS OF JACKSON COUNTY IN AMOUNT OF \$20,000
 FOR REPAIRING AND CONSTRUCTION OF BRIDGES.

COLUMBUS, OHIO, August 29, 1921.

*Department of Industrial Relations, Industrial Commission of Ohio, Columbus,
 Ohio.*

2383.

APPROVAL, BONDS OF CITY OF HAMILTON IN AMOUNT OF \$5,000
 FOR REPAIRING AND IMPROVING ELECTRIC LIGHT PLANT.

COLUMBUS, OHIO, August 29, 1921.

*Department of Industrial Relations, Industrial Commission of Ohio, Columbus,
 Ohio.*