

is exempt from the requirements of Sections 8624-8, 8624-9, 8624-10, 8624-13 and 8624-14, General Code, since it constitutes but a single transaction.

Respectfully,

JOHN W. BRICKER,

Attorney General.

2428.

APPROVAL—BONDS OF VILLAGE OF UNIVERSITY HEIGHTS, CUYA-HOGA COUNTY, OHIO—\$14,000.00.

COLUMBUS, OHIO, March 29, 1934.

Industrial Commission of Ohio, Columbus, Ohio.

2429.

APPROVAL—NOTES OF BRADFORD VILLAGE SCHOOL DISTRICT, MIAMI COUNTY, OHIO—\$5,833.00.

COLUMBUS, OHIO, March 29, 1934.

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

2430.

NURSERY STOCK—PLANTED AND KEPT BY OWNER OF LAND IN WHICH GROWING SHOULD BE VALUED AND ASSESSED AS PART OF LAND.

SYLLABUS:

Nursery trees and shrubs, commonly spoken of as nursery stock, which are planted and kept by the owner of the land in which they are growing, should be valued and assessed as a part of such land.

COLUMBUS, OHIO, March 30, 1934.

The Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—This is to acknowledge the receipt of your recent communication which is as follows:

“The matter of the proper classification of nursery stock, including fruit, shade and ornamental trees, shrubs and bushes, small fruit, bushes and plants, and property of a substantially similar character and nature,