

of this issue less than the whole amount, I feel that I am required to disapprove the whole issue on this ground as well as on those before mentioned.

For the reasons above mentioned I am of the opinion that you should decline to purchase the above issue of bonds.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

2311.

APPROVAL, BONDS OF DILLONVALE VILLAGE SCHOOL DISTRICT IN AMOUNT OF \$30,000.

COLUMBUS, OHIO, August 10, 1921.

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

2312.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS, VINTON COUNTY, OHIO.

COLUMBUS, OHIO, August 10, 1921.

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

2313.

TAX COMMISSION—WITHOUT AUTHORITY TO ENTERTAIN MOTION FOR REVIEW AND CORRECTION OF ITS DETERMINATION RESPECTING VALUE OF PUBLIC UTILITY PROPERTY AFTER SUCH DETERMINATION CERTIFIED TO COUNTY AUDITOR—SEE SECTION 5517 G. C.—TIME OF CERTIFYING, DIRECTORY—WHEN COMMISSION MAY ENTERTIAN APPLICATION FOR CORRECTION OF INITIAL VALUATION.

1. *The Tax Commission of Ohio no longer has authority under section 5517 of the General Code to entertain a motion for review and correction of its determination respecting the value of public utility property, after such determination has been certified to the county auditor.*

2. *The statutory provisions respecting the time of certifying such determinations to the county auditor are directory merely.*

3. *The commission may entertain an application for correction of the initial*