

course the county commissioners, in cooperating in the improvement, can assess the abutting property owners alone for such portion as is assumed by the county, but that is of no materiality so far as the jurisdiction and authority of the director is concerned.

Your fifth inquiry is as follows:

“In case of county cooperation by counties having a tax duplicate of over \$300,000,000, under Section 1191 is it necessary for the highway director to make the five to ten per cent assessment against the property on either side of the improvement as provided in Section 1214?”

As I have before stated, the provisions of Sections 1214 and 1214-1 are of general application to all construction projects on state roads. It makes mandatory the assessment therein provided and in my opinion is equally applicable to all counties of the state irrespective of the amount of their tax duplicate. Consequently an assessment of not less than five per cent must be made under these sections in every construction project.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

2633.

APPROVAL, FINAL RESOLUTION FOR ELIMINATION OF GRADE CROSSING NEAR THE VILLAGE OF GRANVILLE, LICKING COUNTY, OHIO.

COLUMBUS, OHIO, September 27, 1928.

HON. HARRY J. KIRK, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—I am in receipt of your letter submitting for my approval certified copy of final resolution on the following improvement:

Elimination of grade crossing over tracks of the New York Central Railroad Company on State Highway No. 47, at a point just west of the Village of Granville in Licking County, Ohio.

I have carefully examined said resolution and find it correct in form and legal. I am therefore returning the same to you with my approval endorsed thereon, in accordance with Section 1218 of the General Code.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*