

695.

APPROVAL—BONDS OF SMITHFIELD VILLAGE SCHOOL DISTRICT, JEFFERSON COUNTY, OHIO, \$11,000.00 (Limited).

COLUMBUS, OHIO, June 4, 1937.

*Retirement Board, State Teachers Retirement System, Columbus, Ohio.*  
GENTLEMEN:

RE: Bonds of Smithfield Village School Dist., Jefferson County, Ohio, \$11,000.00 (Limited).

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise all of an issue of deficiency bonds dated May 20, 1937, bearing interest at the rate of 4% per annum.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute a valid and legal obligation of said school district.

Respectfully,

HERBERT S. DUFFY,  
*Attorney General.*

696.

APPROVAL—BONDS OF TOLEDO CITY SCHOOL DISTRICT, LUCAS COUNTY, OHIO, \$10,000.00.

COLUMBUS, OHIO, June 4, 1937.

*The Industrial Commission of Ohio, Columbus, Ohio.*

GENTLEMEN:

RE: Bonds of Toledo City School Dist., Lucas County, Ohio, \$10,000.00.

The above purchase of bonds appears to be part of an issue of bonds of the above school district dated April 1, 1930. The transcript

relative to this issue was approved by this office in an opinion rendered to the Teachers Retirement System under date of May 22, 1934, being Opinion No. 2710.

It is accordingly my opinion that these bonds constitute a valid and legal obligation of said school district.

Respectfully,

HERBERT S. DUFFY,

*Attorney General.*

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697.

APPROVAL—BONDS OF CITY OF TOLEDO, LUCAS COUNTY,  
OHIO, \$5,000.00.

COLUMBUS, OHIO, June 4, 1937.

*The Industrial Commission of Ohio, Columbus, Ohio.*

GENTLEMEN :

RE : Bonds of City of Toledo, Lucas County, Ohio, \$5,000.00.

The above purchase of bonds appears to be part of an issue of bonds of the above city dated September 1, 1928. The transcript relative to this issue was approved by this office in an opinion rendered to your commission under date of May 29, 1935, being Opinion No. 4301.

It is accordingly my opinion that these bonds constitute a valid and legal obligation of said city.

Respectfully,

HERBERT S. DUFFY,

*Attorney General.*

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698.

AUTHORITY OF TAX COMMISSION TO ACT ON APPEALS  
AND INVESTIGATE—COMPLIANCE WITH SECTIONS  
5610 and 5611, GENERAL CODE—COUNTY BOARD OF RE-  
VISION DISMISSAL—APPEAL TO COMMISSION, WHEN.

*SYLLABUS :*

1. *The Tax Commission of Ohio, has the authority to act on appeals and to make such investigation and take such further action on the same*