

of Section 192, General Code, before the last tax listing day in any year in order to exempt Ohio shareholders from listing their stock for taxation. If shares of stock of foreign corporations are held by domestic corporations, said domestic corporations are required to list and value said stock as of the first day of January. If the status for taxation of the shares of stock of foreign corporations held by domestic corporations is fixed as of January 1, 1928, and the listing and valuation of said shares are required to be made as of January 1, 1928, it is evident that the election of said foreign corporation to pay the franchise tax filed after January 1, 1928, will not exempt from listing and taxation the shares of stock of said foreign corporation held by domestic corporations.

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

---

1099.

APPROVAL, FINAL RESOLUTIONS ON ROAD IMPROVEMENTS IN JEFFERSON AND WOOD COUNTIES, OHIO.

COLUMBUS, OHIO, October 3, 1927.

HON. GEORGE F. SCHLESINGER, *Director, Department of Highways and Public Works, Columbus, Ohio.*

---

1100.

COUNTY COMMISSIONERS—ALLOWANCE TO PERSONS BITTEN BY DOGS—RABIES—ITEMIZED STATEMENT OF EXPENSES MUST BE FILED.

SYLLABUS:

1. *County commissioners may in their discretion, make allowances to persons who have been bitten by dogs, cats or other animals afflicted with rabies, for necessary medical and surgical expenses growing out of said injuries, which injuries have been sustained prior to the effective date of House Bill No. 164, passed by the 87th General Assembly, (112 v. 354), wherein Sections 5851 and 5852, General Code, are amended.*

2. *To vest jurisdiction in the county commissioners to make allowances to persons who have been injured by animals afflicted with rabies as provided by Sections 5851 and 5852, General Code, there must first be filed with said commissioners within four months after the injury, a verified itemized statement of the expenses incurred by the person receiving such injury, or his parent or guardian, if a minor, or the administrator or executor of a deceased person.*