

Revision or any other person or persons to give their evidence by testimony or otherwise, with respect to the valuation assessment of the property in question. It does not follow from this, however, that the County Auditor or the County Board of Revision, as such, has any right to review the findings of the examiner before the Tax Commission acts upon the same. When the matter in question is appealed to the Tax Commission from the order of the County Board of Revision, this board, as such, has no further jurisdiction or authority in the matter so far as the valuation or assessment of the property for the current year is concerned; and whether any member or members of the County Board of Revision or other person or persons are to be called before the Tax Commission before determining the appeal, after the report of the examiner is filed, is a matter for the Tax Commission.

It may be said in conclusion, and by way of more specific answer to the question presented in your communication, that where the Tax Commission conducts a further hearing upon an appeal from the County Board of Revision, upon the question of the valuation or assessment of real property, after the report of its examiner, upon the hearing conducted by him, has been filed with the Tax Commission, the Tax Commission may call before it on this hearing such person or persons as it may desire to give evidence on the question before it; and, although with respect to such further hearing, the Tax Commission is not required to call before it the taxpayer or other parties in interest on such appeal, such taxpayer or other persons in interest should be notified of the time and place of the further hearing so that they may have an opportunity of meeting the further evidence taken before the Tax Commission.

Respectfully,

JOHN W. BRICKER,
Attorney General.

4607.

APPROVAL, NOTES OF PIONEER VILLAGE SCHOOL DISTRICT, WILLIAMS COUNTY, OHIO, \$1,962.00.

COLUMBUS, OHIO, September 4, 1935.

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