

reduction that had theretofore been made by the Tax Commission, as to real property generally in the taxing districts where the property of the utility is located.

However, no question is made in your communication with respect to the correctness of the former opinions of this office, above referred to, in their application to the assessment of real property owned and used in operation by a public utility of this kind, or as to the practice of the Tax Commission with respect to the assessment of such property. And in this situation, I can only say with respect to the question presented in your communication in its application to the assessment by the Tax Commission of the real property of a public utility of this kind, other than such real property of the utility as is assessed for taxation by the county auditor, that, as to such real property, the Tax Commission is not authorized to make any order reducing by percentage rates the assessed valuation of this kind of property of public utilities generally in any taxing district or districts, but that in each case and as to each public utility of this kind, it is the duty of the Tax Commission to assess this property of the public utility so that, as compared with the valuation of other real property in the taxing district or districts where the real property or the public utility assessed by the Tax Commission is located, there will be no discrimination against the property of the utility.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

188.

APPROVAL, NOTES OF HUDSON TOWNSHIP RURAL SCHOOL DISTRICT, SUMMIT COUNTY, OHIO—\$8,000.00.

COLUMBUS, OHIO, March 4, 1933.

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

189.

APPROVAL, NOTES OF UPPER ARLINGTON VILLAGE SCHOOL DISTRICT, FRANKLIN COUNTY, OHIO—\$10,000.00.

COLUMBUS, OHIO, March 6, 1933.

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