tion for appraisers of real estate sold as on execution.

2. By virtue of the provisions of Section 3006, General Code, appraisers of real estate in a judicial sale as on execution are entitled as compensation for their services to the sum of one dollar per day.

3. Since appraisers of land in foreclosure sales are required to be appointed by the officer making the sale, Section 3006-1, General Code, grants no authority to a Court of Common Pleas to fix a higher rate of compensation therefor.

Respectfully,

JOHN W. BRICKER,

Attorney General.

186.

APPROVAL, BONDS OF CITY OF BEDFORD, CUYAHOGA COUNTY, OHIO—$10,500.00.

COLUMBUS, OHIO, March 3, 1933.

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

187.

TAX AND TAXATION—WHERE TAX COMMISSION MAKES PER-CENTAGE REDUCTION OF REAL ESTATE TAXES IN A COUNTY—HOW SUCH AFFECTS REAL ESTATE OWNED BY PUBLIC UTILI-TIES.

SYLLABUS:

When the Tax Commission, acting under authority of Section 5613, General Code, makes an order reducing by percentage rate the assessed valuation of real property generally in a county and the taxing districts therein, such action, without further order of the Tax Commission, is effective as to such real property of a public utility, located in such county and taxing districts, as is assessed for taxation by the county auditor under the authority conferred upon him by Sections 5548 and 5548-1, General Code.

As to real property of a public utility, other than such real property of the utility as is assessed for taxation by the county auditor under Section 5548 or 5548-1, General Code, the Tax Commission is not authorized to make any order reducing by percentage rates the previously assessed valuation of this kind of property of public utilities generally in any tax district or districts; but in each case and as to each public utility 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 of the