2859.

BOARD OF REVISION—MAY HEAR COMPLAINTS RELATING TO VAL-
    UATION OF REAL PROPERTY UNDER SECTION 5597 G. C.

*The Board of Revision may under section 5597 General Code, hear complaints
relating to the valuation of real property as it appears on the duplicate of the then
current year, although such real property may not have been assessed since 1914.*

COLUMBUS, OHIO, February 11, 1922.

HON. U. H. BUCKEY, *Prosecuting Attorney, Caldwell, Ohio.*

DEAR SIR:—You request the opinion of this department upon the following
question:

    May the Board of Revision hear complaints relating to the valuation of
real property which has not been assessed for taxation since the year 1914?

Prior to the amendment of section 5597 General Code in 108 O. L., part 1, 559,
this could not have been done. The section then read:

    "It shall be the duty of the Board of Revision to hear complaints re-
lating to the assessment made during the current year," etc.

The amendment referred to changed the section so that it now reads:

    "It shall be the duty of the Board of Revision to hear complaints re-
lating to the *valuation or* assessment as the *same appear upon the tax dupli-
cate of the then current* year," etc.

So far as real property valuations are concerned these, in the absence of an
original assessment or re-assessment, are carried over from one duplicate to an-
other as provided in section 5548 General Code. Section 5597 in its present form
authorizes the Board of Revision to alter valuations appearing on the tax duplicate,
regardless of the manner in which they may have gotten there.

Respectfully,
JOHN G. PRICE,
Attorney-General.

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2860.

BOND ISSUE—RESOLUTION OF COUNCIL RECITES BONDS SHALL
    BE ISSUED AND SOLD IN GIVEN FISCAL YEAR—ELECTORS AU-
    THORIZED ISSUE—SUCH RESOLUTION DOES NOT OPERATE TO
    PREVENT ISSUING SAID BONDS AFTER EXPIRATION OF SUCH
    FISCAL YEAR—RESOLUTION SHOULD BE REPEALED.

*The fact that a resolution adopted under authority of sections 3942 and 3943
G. C. recites that the bonds shall be issued and sold in a given fiscal year, does not*