

2859.

BOARD OF REVISION—MAY HEAR COMPLAINTS RELATING TO VALUATION 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 relating 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 relating to the *valuation or* assessment as the *same appear upon the tax duplicate 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 another 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.*

2860.

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RESOLUTION DOES NOT OPERATE TO PREVENT ISSUING SAID BONDS AFTER EXPIRATION OF SUCH FISCAL YEAR—RESOLUTION SHOULD BE REPEALED.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

*of itself operate to prevent the issuing and sale of the bonds after the expiration of such fiscal year.*

COLUMBUS, OHIO, February 11, 1922.

*Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.*

GENTLEMEN:—You have requested the opinion of this department as to an inquiry addressed to you by Hon. James E. Willison, city solicitor, Massillon, Ohio, reading as follows:

“On September 25, 1919, the Massillon city council passed a resolution declaring it necessary to issue bonds for the purpose of paying the city’s share of repaving Main street in this city. It stated in the resolution that the bonds should be issued and sold in the fiscal year beginning January 1, 1919, and that the proposition would be submitted to a vote of the electors on the 8th day of November, 1919. At this election the proposition carried and council passed an ordinance in the early part of 1920 authorizing the issuing of bonds pursuant to said vote, said bonds to be dated April 1st, 1920, and the first ones to become payable April 1st, 1926. Just before the advertisement was to be inserted council decided that bonds could not be sold at that time and held up the advertisement thereof, and the bonds authorized by said election and legislation have never been advertised for sale.

In your opinion is it now too late to advertise and sell these bonds, or is the authorization therefor still in effect so that we may advertise and sell the bonds? I desire to refer you to the case of *Drum vs. Cleveland*, 13 N. P. (N. S.) 281, 22 D. 458.”

From the tenor of the solicitor’s letter, it is to be assumed that the proposed bond issue has reference to sections 3939 et seq., G. C.

Upon authority of the case cited by the city solicitor, as well as upon authority of an opinion of this office dated August 2, 1912, and found in *Opinions of the Attorney-General for 1912*, Volume II, page 1989, dealing with an early form of sections 3939 et seq., you are advised that in the belief of this office the favorable vote of the electors on November 8, 1919, constitutes authorization for the issuing of the bonds in question at this time.

The solicitor mentions an ordinance for the issuing of the bonds, adopted early in 1920, pursuant to the favorable vote of the electors. It is suggested that as a matter of caution, said ordinance be repealed; and then, if council desires to proceed with the issue and sale of the bonds, that a new ordinance be adopted taking into account the provisions of the act found in 109 O. L., page 336, especially section 2295-12 G. C., appearing at page 344.

Respectfully,  
JOHN G. PRICE,  
*Attorney-General.*