furnished the County Assessor, you are advised that in the opinion og this office this form is misleading, and that only items 1,2 and 3, as listed thereon comewithin the purview of House Bill No. 88, approved February 25th. 1925.

You are further advised that it is the opinion of this office that the other items, to-wit: 4,5,6,7,8,9,10,11 and 12 refer to property which is subject to advalorem taxation, under existing law.

It would, perhaps, be better to prepare a new form, listing only items 1,2 and 3, but in the interest of economy, inasmuch as these blanks have already been prepared and furnished the Assessor, that they may be used for this purpose as far as applicable, and the Assessor advised by Resolution of the Board that only the items referred to 1,2 and 3, should be listed upon Form No. 1470.

If the Assessor has made any assessments upon this form he should be directed by Resolution to revise such assessments in accordance with the Resolution of the Board, and in accordance with this opinion.

Yours truly, Byron Kirkpatrick, County Attorney.

BK/L

## RESOLUTION

whereas, This Board of County Commissioners did appoint a time for holding a session to hear and considerany complaints or objections concerning the appraisement and apportionment of the cost of the construction of the public distribution system in Water Improvement District Number 5, in said County, and the proposed assessments therefor and caused due notice of such session to be published according to law and in pursuance of such action and publication such session has been duly convened and held by this Board of County Commissioners on this 25thl day of January, 1926; and

. WHEREAS, The Board of County Commissioners has heard and considered all complaints and objections to said appraisement and apportionment, and reviewed the same, and

WHEREAS, all legal requirements have been fully complied with to authorize the levy and assessments to pay the cost of said improvement.

NOW, THEREFORE, BE IT RESOLVED, By the Board of County Commissioners of Tulsa County Oklahoma, that there shall be and there is hereby levied and assessed against the several tracts, lots and paecels of land in said Water Improvement District, as benefitted the amounts respectively as stated in the report of the Board of Appraisers and which is reviewed and confirmed as follows:

ASSESSMENT ROLL
WATER IMPROVEMENT DISTRICT NUMBER, 5
Tulsa County, Oklahoma.

•			· ·
OWNER	DESCRIPTION AS of RECORD AS ASSESSED	AREA IN ACRES	AMOUNT ASSEASED
OWNER	Section 22, Twp. 20 N. Range		
W R Maxwell	NE SW NE and NW SE NE NE SW NE NW SW NE	10 10 10	\$ 180.00 165.00 165.00
Carrie Young	SE SW NE SW SW NE	10 10	165.00 145.00
17 11	Night NW SE and NE NW SE SW NE SE NW NW SE SW NW SE	10 10 10	165.00 145.00 145.00
n n	SE NW SE SE NW SE	10	165.00
Mary Welch	NE SE NE & NE SE NE SE SE NE SW SE NE	10 10 10	222.00 222.00 180.00
Rose Forman	NE NE SE &  W½ NE SE  NW NE SE  SW NE SE	10 10 10	222.00 180.00 180.00