

1934, above referred to; and that with respect to such taxes an application is to be made by you on behalf of the Conservation Council to the Tax Commission of Ohio for an order transferring these lands to the tax exempt list under the authority conferred upon the Tax Commission of Ohio by the provisions of Section 5570-1 and 5616 of the General Code of Ohio. The lien of the taxes above referred to on the property here in question is in legal contemplation the lien of the State itself. And, in this view, this lien on the acquisition of the property by the state of Ohio will merge and become lost in the larger fee simple title in and by which the State will then own and hold the property. However, in order that the county auditor may be enabled to transfer this and other properties acquired by the State from the Pymatuning Land Company, to the tax exempt list in his office authorized and provided for in Section 5570-1, General Code, it is suggested that upon the delivery and acceptance of the deed of the Pymatuning Land Company conveying these properties to the State, an application should be made immediately for an order of the Tax Commission exempting these properties from taxation under the authority of the sections of the General Code above referred to.

Inasmuch as the conveyance of this property by the Pymatuning Land Company to the state of Ohio for the purposes indicated is in fact a gift of this property to the State for said purposes, no contract encumbrance record or Controlling Board certificate is required as a condition precedent to the right and authority of the Conservation Council to accept this conveyance on behalf of the state of Ohio.

Upon the considerations above noted, the title of the Pymatuning Land Company to this tract of land is approved and the abstract of title to the same is herewith returned to the end that the same, together with the deed executed by the Pymatuning Land Company conveying this property to the State, may on acceptance of such deed by the Conservation Council, be filed with the Auditor of State in the manner provided by law.

Respectfully,

JOHN W. BRICKER,  
*Attorney General.*

3450.

APPROVAL, ABSTRACT OF TITLE TO LAND IN WILLIAMSFIELD TOWNSHIP, ASHTABULA COUNTY, OHIO, FOR USE AS PUBLIC PARK, GAME REFUGE, FISHING AND HUNTING PURPOSES—PYMATUNING LAND COMPANY.

COLUMBUS, OHIO, November 15, 1934.

HON. WILLIAM H. REINHART, *Conservation Commissioner, Columbus, Ohio.*

DEAR SIR:--You have submitted for my examination and approval an abstract of title of a certain tract of land now owned of record by The Pymatuning Land Company in Williamsfield Township, Ashtabula County, Ohio, and which, together with other tracts of land in Richmond, Andover and Williamsfield Townships in said county, is to be acquired by the State for public park, game refuge, fishing and hunting purposes under the authority conferred by Sections 472 and 1435-1, General Code, and which is to be used for said

purposes in connection with the reservoir that has been and will be created by the inundation and submergence of said land caused by and arising out of the construction by the Water and Power Resources Board of the Department of Forests and Waters of the Commonwealth of Pennsylvania of a dam at and across the outlet of the Pymatuning Swamp into the Shenango River in Crawford County, Pennsylvania.

Said tract of land is comprised in Lot No. 6 of Section 5 of the original survey of lands in said township, and is more particularly bounded and described as follows:

Beginning at a monument at the north-west corner of said Lot No. 6 on the Township line between Andover and Williamsfield Townships; thence along the Andover-Williamsfield Township line, being the north boundary of said lot No. 6, to the Ohio-Pennsylvania State line; thence southerly along the State line to the south-east corner of said lot; thence westerly along the southern boundary of said lot No. 6, to the south-west corner of said lot, in the center of the highway; thence northerly along the center of the highway and the western boundary of lot No. 6 to the point of beginning, containing about one hundred and fourteen and seventy-eight hundredths (114.78) acres of land.

The tract of land above described is the same as that conveyed to The Pymatuning Land Company by The Realty Guarantee and Trust Company by deed under date of December 30, 1921, and recorded in Vol. 263, page 421, of the Record of Deeds in the office of the Recorder of Ashtabula County, Ohio

Upon examination of the abstract of title submitted and upon the consideration of other information which has been submitted to me and made a part of the abstract, I find that The Pymatuning Land Company, the owner of record of the above described tract of land, has a good and indefeasible fee simple title to this property, and that the same is free and clear of all liens and other encumbrances except the undetermined taxes for the year 1934, which are a lien upon the property. With respect to these taxes, I am advised that pursuant to the agreement made and entered into by and between The Pymatuning Land Company through its authorized agents and representatives, and the Conservation Council of the State of Ohio represented by you in your official capacity as Conservation Commissioner, this property is to be conveyed to the State of Ohio without payment of such taxes by The Pymatuning Land Company and without any obligation on the part of said company to make such payment. When the title to this property passes to the State of Ohio by the deed of conveyance to be hereafter executed by The Pymatuning Land Company, the lien of said taxes, being in legal contemplation the lien of the State itself, will merge and be lost in the larger fee simple title by which the State will then own the property. In this connection, it may be added that although the lien of the State for taxes upon this property will as a matter of law be merged in the larger title in and by which it will acquire, own and hold this property after the execution and delivery of the deed of The Pymatuning Land Company, you should, as Conservation Commissioner representing the Conservation Council in this transaction, make application to the Tax Commission of Ohio for an order placing this property upon the tax exempt list in the office of the Auditor

of Ashtabula County as authorized and provided for in Sections 5570-1 and 5616, General Code.

The acquisition of the above described property will not require any expenditure of funds from the State Treasury, and for this reason no contract encumbrance record or Controlling Board certificate is required with respect to the transaction by which the State of Ohio is to acquire title to this property.

The corrected abstract of title of the above described tract of land is hereby approved and the same is hereby returned to you to the end that when the deed conveying this property to the State of Ohio has been executed and delivered by The Pymatuning Land Company, and the same has been accepted by the Conservation Council and approved by the Attorney General, this abstract of title and the deed above referred to may be filed with the Auditor of State as required by the statute in such case made and provided.

Respectfully,

JOHN W. BRICKER,

*Attorney General.*

3451.

APPROVAL, ABSTRACT OF TITLE TO LAND IN WILLIAMSFIELD  
TOWNSHIP, ASHTABULA COUNTY, OHIO, FOR USE AS PUBLIC  
PARK AND AS PUBLIC HUNTING AND FISHING GROUNDS—  
PYMATUNING LAND COMPANY.

COLUMBUS, OHIO, November 15, 1934.

HON. WILLIAM H. REINHART, *Conservation Commissioner, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination and approval an abstract of title to certain tracts of land in Williamsfield Township, Ashatbula County, Ohio, which tracts, together with other tracts of land in Williamsfield, Andover and Richmond Townships in said county, the state of Ohio is acquiring from the Pymatuning Land Company. These lands are being acquired for the purpose and to the end that such lands and the waters inundating and submerging the same as a result of the construction and maintenance by the Water and Power Resources Board of the commonwealth of Pennsylvania of the dam at and across the outlet of the Pymatuning Swamp into the Shenango River in Crawford County, Pennsylvania, may be used as a public park and as public hunting and fishing grounds or territory.

The tracts of land here in question are parts of Lots Nos. 4 and 5 in Section 15 of the original survey of lands in said township, respectively, and are bounded and described as follows:

Parcel 1.

Beginning on the South line of Lot No. 4 in Section No. 6 in said Township, at the South-East corner of lands owned by Etta French, the same being the South-West corner of lands owned by C. N. French, et al; thence West along the South line of said Lot No. 4 in said Section No. 6, a distance of 180 feet to a point; thence South perpendicular to the South line of said Lot No. 4 in said Section No. 6, a distance of 350 feet to a point; thence East, parallel to the