1648 OPINIONS

3509.

APPROVAL, ABSTRACT OF TITLE TO LAND IN ANDOVER TOWNSHIP, ASHTABULA COUNTY, OHIO, OWNED BY THE PYMATUNING LAND COMPANY, FOR PUBLIC PARK, HUNTING AND FISHING GROUNDS.

COLUMBUS, OHIO, November 27, 1934.

HON. WILLIAM H. REINHART, Conscruttion Commissioner, Columbus, Ohio.

Dear Sir:—You have submitted for my examination and approval an abstract of title to certain tracts of land in Andover Township, Ashtabula 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 above referred to are parts of Lot 44, according to the original survey of said township, and are bounded and described as follows:

Parcel No. 1.

Beginning at a point in the Ohio-Pennsylvania State line, at the North-East corner of Lot No. 45 in said Township; thence Westerly along the North line of said Lot No. 45, said line being also the North line of lands formerly owned by H. D. French and Mabelle F. Boyd in said Lot No. 45, and lands formerly owned by William Webb and Ida Webb, a distance of 3082 feet to the middle line of said Lot No. 44, running North and South through said lot, said point being also the South-East corner of lands formerly owned by Joseph Stinson in said Lot No. 44; thence North 0 deg. 5' East, along said middle line of said Lot No. 44 a distance of 495.5 feet to a point; thence North 89 deg. 37' East, a distance of 3084.7 feet to the Ohio-Pennsylvania State line, said line being also the South line of lands formerly owned by Charles Fenkell; thence South along said State line to the place of beginning, containing about 35.57 Acres of land.

Parcel No. 2.

Beginning at a point in the Ohio-Pennsylvania State line in the center of the highway running East and West between Lots Nos. 43 and 44 in said Township, which point is Southerly a distance of 500.7 feet from 24 mile monument in the Ohio-Pennsylvania State line; thence running South along the Ohio-Pennsylvania State line, to the North-East corner of lands formerly owned by Mabelle F. Boyd; thence Westerly along the North line of said Boyd lands, to a point in the middle line of said Lot No. 44, a distance of about 3084.7 feet, said point being in the East line of lands formerly owned by Joseph Stinson; thence North along the middle line of said Lot No. 44, said line being also the Easterly line of said Stinson lands and lands formerly owned by Charles and Theodora

Sperry, a distance of 2054.96 feet to an iron pin in the center of said East and West highway; thence Easterly, along the center of said highway, a distance of 3082.4 feet to the place of beginning and containing about 142.26 Acres of land.

These tracts of land are the same as those conveyed by the Realty Guarantee and Trust Company to the Pymatuning Land Company by deed under date of December 30, 1921, which is recorded in deed volume 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 to me and upon consideration of other information with respect to the title to this property since the date of the certification of said abstract by the abstracter, I find that the Pymatuning Land Company, the present owner of record of this property, has a good and indefeasible fee simple title to the property free and clear of all encumbrances except the taxes on this property for the year 1934, which are a lien thereon. In this connection, I am advised that the Pymatuning Land Company is to convey this property to the state of Ohio free and clear of all encumbrances except the taxes on the property for the year 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 sections 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 these tracts 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.