

same law of descent as estates in fee are subject to by the provisions of this chapter,"

may be referred to. It is clear from the other "provisions of this chapter," such as section 8573, for example, that all permanent lease-hold estates, renewable forever, in lands located in Ohio are affected by this section, and that no permanent lease-hold estate, renewable forever, in lands located outside of Ohio is affected by it. But the principle really lies deeper than the statutes of the state, and is found in the statement above made, to the effect that the law of the state or country where the land is situated determines the succession to all interests in or to land.

Moreover, it is difficult to conceive of any kind of an "oil lease" which would not amount to an interest in or income arising from land, even though not operative to create an interest in the oil in place, as such.

Matter of Althouse, 71 N. Y. Supp. 445; 168 N. Y. 670;

Matter of Rosenbaum, N. Y. L. J. Aug. 7, 1913;

McCammon vs. Cooper, 69 O. S. 366.

Respectfully,

JOHN G. PRICE,

*Attorney-General.*

1899.

FARMERS' INSTITUTE—TOWNSHIP TRUSTEES NOT AUTHORIZED TO EXPEND FUNDS TO RENT HALL FOR ACCOMMODATION OF SUCH AN INSTITUTE.

*Township trustees are not authorized to expend the funds of the township to rent a hall for the accommodation of a farmers' institute.*

COLUMBUS, OHIO, March 9, 1921.

HON. LAWRENCE H. WEBBER, *Prosecuting Attorney, Elyria, Ohio.*

DEAR SIR:—Acknowledgment is made of your recent communication in which you request my opinion, which reads, in part, as follows:

"The board of township trustees of Grafton township, this county, have asked me to write you for your opinion as to whether or not the board has the right to rent of the Belden Farmers' Club and Social Organization in their township the club's hall, for the purpose of holding township meetings and also for the purpose of holding farmers' institute. Grafton township now has a small town hall.

I have advised the trustees that in my opinion they cannot legally expend money to rent the hall of the Belden Farmers' Club for their township or institute purposes in view of the fact that they now have a town hall, even though it may be small and not as convenient for their use as the club's hall. However, they wish me to get your opinion."

Section 3397 G. C. provides:

"After such affirmative vote, the trustees may make all needful contracts for the purchase of a site, and the erection, or the improvement or

enlargement of a town hall. They shall have control of any town hall belonging to the township, and from time to time, may lease so much thereof as may not be needed for township purposes, by the year or for shorter periods, to private persons, or for lectures or exhibitions, in all cases having the rent paid in advance or fully secured. The rents received may be used for the repair or improvement of the hall so far as needed, and the balance for general township purposes."

It is assumed from the statement of facts that the hall owned by the township is suitable for township purposes. To be such, of course, does not require that it be as convenient as some other hall may be for its purposes.

The section above quoted authorizes the trustees, under certain conditions therein defined, to improve or enlarge a hall which is owned by the township. However, as you indicate, there is no provision in the statutes, either express or implied, which authorizes the trustees to rent a hall under the circumstances which you relate.

It will be observed that it is not a proper function of the trustees to expend funds for the accommodation of a farmers' institute. Sections 9916 to 9921-6, inclusive, which provide for the governing of such enterprises, do not authorize the township trustees to assume such responsibility, but rather such expenses as are permitted to be borne by the county or state.

In an opinion issued by the Attorney-General, found in the Opinions of the Attorney-General for the year 1915, at page 717, it was held:

"Township trustees may not lawfully expend township moneys in the enlargement of a township hall in order to provide a place for the temporary detention of persons accused of crime."

It is believed that by analogy the above determination will apply to the question under consideration.

You are therefore advised that this department concurs with the conclusion which you state you have reached in connection with this controversy.

Respectfully,

JOHN G. PRICE,

*Attorney-General.*

1900.

TAX DUPLICATE—COUNTY COMMISSIONERS MAY NOT, IN "MODIFYING" FINDING OF COUNTY AUDITOR THAT REAL ESTATE IN SEVERAL TAXING DISTRICTS IN COUNTY IS ON DUPLICATE AT ITS TRUE VALUE IN MONEY, ORDER PERCENTAGE INCREASES OR REDUCTIONS IN DUPLICATE VALUES AS THEY APPEAR—REAPPRAISEMENT NECESSARY—STATE EX. REL. TAX COMMISSION VS. W. C. MILLS, COUNTY AUDITOR, CLARK COUNTY, 103 O. S.

*The county commissioners, acting under section 5548 G. C., may not, in "modifying" a finding of the county auditor that the real estate in the several taxing districts in the county is on the duplicate at its true value in money, order percentage increases or reductions in the duplicate values as they appear. If their order disagrees with such a finding of the auditor, a reappraisalment of the real estate so affected by such an order must be made.*

COLUMBUS, OHIO, March 9, 1921.

*Tax Commission of Ohio, Columbus, Ohio.*

GENTLEMEN:—Receipt is acknowledged of the commission's recent letter requesting the opinion of this department on an inquiry submitted by the auditor of Clark