

said abandoned canal for public park purposes, may be appraised by the superintendent of public works and leased to responsible parties for a term of fifteen years or any multiple thereof up to ninety years, or for a term of ninety-nine years, renewable forever, subject to reappraisal.

It is obvious from the provisions of the sections of this act above noted that the only authority which you now have with respect to the lease of such portions of abandoned Miami and Erie Canal lands as are not designated for highway purposes, is to lease the same for park purposes to some one or more of the political subdivisions mentioned in the act; and that you do not have any authority to lease any of such canal lands for any other purpose until the expiration of two years from the date of said act, that is, until August 5, 1933. In this situation, it is suggested that on or after August 5, 1933, the leases here in question be re-executed and resubmitted to this office for approval. The leases above referred to are herewith enclosed.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

1025.

APPROVAL, CERTIFICATE OF AMENDMENT TO ARTICLES OF INCORPORATION OF THE LOCOMOTIVE ENGINEERS MUTUAL LIFE AND ACCIDENT INSURANCE ASSOCIATION.

COLUMBUS, OHIO, July 11, 1933.

HON. GEORGE S. MYERS, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—I have examined the Certificate of Amendment to Articles of Incorporation of The Locomotive Engineers Mutual Life and Accident Insurance Association and find that it is not inconsistent with the Constitution and laws of this State and of the United States. I am therefore herewith returning it to you with my approval endorsed thereon.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

1026.

LIQUIDATED CLAIMS—COUNTY TREASURER MAY ACCEPT FROM SUBDIVISION IN PAYMENT OF TAXES WHEN.

SYLLABUS:

By virtue of the authority contained in House Bill 94, the county treasurer may accept "liquidated claims" of a subdivision in payment of taxes assessed and being collected for the benefit of such subdivision to the extent of the taxes assessed for the benefit of such subdivision for whatsoever purpose, and is not limited by