

wages, or commission and of all others as the difference between gross income received from all sources and the cost of operation and requires that the gross earned income tax shall be payable to the County Treasurer on the first Monday of each month."

"Article XII, section 8, would provide for licensing all motor vehicles operated on the public highway for the entire life of the vehicle at a fee of one dollar.

"Article XII, section 10, would provide that each person, partnership, or corporation engaged in the wholesale or retail business pay an annual license fee of two dollars for the first place of such business so carried on and that each additional place of business so carried on would increase the license fee twice the next preceding amount; requires that the annual license fees be collected by and paid to the State Tax Commission; and provides that the license fees be distributed equally among the counties in the State."

I am of the opinion that the foregoing summary is a fair and truthful statement of the proposed constitutional amendments, and accordingly submit for uses provided by law the following certification:

"Pursuant to the duties imposed upon me under the provisions of section 4785-175, General Code, I hereby certify that the foregoing summary is a fair and truthful statement of the proposed amendments to the Constitution of Ohio by repealing sections 2, 8 and 10 of Article XII and adopting new sections 2, 8 and 10 or Article XII.

"John W. Bricker, Attorney General."

Respectfully,

JOHN W. BRICKER,

Attorney General.

3494.

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 23, 1934.

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

DEAR SIR:—You have submitted for my examination and approval an abstract of title to a certain tract of land in Andover Township, Ashtabula County, Ohio, which tract, 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 tract of land above referred to is a part of the northwest part of Lot No. 45 of the original survey of said township, and is bounded and described as follows:

Beginning in the center of the north and south public highway, at the south-west corner of lands formerly owned by the estate of A. A. Moore; thence east along the south line of said Moore lands, a distance of 40 rods to the north-west corner of lands formerly owned by Roy Stillman; thence south along the west line of said Stillman lands, a distance of 28 rods to a point; thence west along the north line of said Stillman lands, a distance of 40 rods to the center line of said public highway; thence north along the center line of said public highway, a distance of 28 rods to the place of beginning, and containing within said boundaries seven (7) acres of land.

This tract of land is the same as that 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 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.

3495.

APPROVAL, BONDS OF CLEVELAND HEIGHTS CITY SCHOOL DISTRICT, CUYAHOGA COUNTY, OHIO—\$35,000.00.

COLUMBUS, OHIO, November 23, 1934.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

3496.

APPROVAL, BONDS OF CITY OF STRUTHERS, MAHONING COUNTY, OHIO—\$15,453.64.

COLUMBUS, OHIO, November 23, 1934.

Industrial Commission of Ohio, Columbus, Ohio.

3497.

APPROVAL, BONDS OF TRUMBULL COUNTY, OHIO—\$24,000.00.

COLUMBUS, OHIO, November 23, 1934.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

3498.

APPROVAL, BONDS OF CLEVELAND HEIGHTS CITY SCHOOL DISTRICT, CUYAHOGA COUNTY, OHIO—\$141,000.00.

COLUMBUS, OHIO, November 23, 1934.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.