

Said lease also provides that :

"At the expiration of this lease, said pier and other property of every kind affixed thereto, and all other permanent improvements made thereof, shall without charge, become the property of the lessor."

It is evident from the foregoing that said improvements were affixed with the intention that they should not become a part of the realty forthwith, and the said boat companies are the owners thereof, and said improvements are therefore taxable against the owners as personal property.

What has been said with reference to the improvements is true with reference to the widening of the pier, and the same provisions apply; the pier was state property before it was leased to the boat companies; its improvement did not change its ownership.

No provision has been made in our statutes for the levy and assessment of a tax upon public property, whether it be state, city, county or township property; in the absence of said provision there is no machinery provided in which to levy and collect a tax against such property.

It is therefore the opinion of this department that the land in question herein is not subject to taxation, but any interests of the lessees under the lease in the structures and other improvements erected upon said land are subject to taxation as personal property.

Respectfully,  
C. C. CRABBE,  
*Attorney General.*

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3467.

APPROVAL, BONDS OF CITY OF ASHLAND, ASHLAND COUNTY,  
\$7,000.00.

COLUMBUS, OHIO, June 21, 1926.

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

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3468.

APPROVAL, BONDS OF VILLAGE OF WOODSFIELD, MONROE COUNTY,  
\$8,291.52.

COLUMBUS, OHIO, June 23, 1926.

*Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.*