The sentence in question being ambiguous, consideration may properly be given to the effects and consequences which follow from construing it in the one way or in the other, and that construction may be adopted which will best tend to make the same effectual. Black on Interpretation of Laws (2nd ed.), p. 100.

To say that both the township trustees and the officers of the municipal corporation have the *power* to pay the expenses of a pauper burial, falls short of providing effectively for their payment, for in such a matter the important thing is to know whose *duty* it is to pay.

Being impressed that the second of the two possible constructions, above suggested, makes for a more workable method in practice, it is my opinion that the same should be adopted."

While the specific question presented by you was not touched upon in the above opinion and while such opinion related to the *city* of Ashland, it is significant that no distinction was made therein with reference to cities and villages and that throughout the entire opinion, the Attorney General ignores the fact that Ashland was a *city* as distinguished from a *village*, and considers the statute then under construction (Section 3495) as applicable to all municipal corporations. The law in the syllabus and the whole discussion relates to municipal corporations, both cities and villages.

For the reason stated I am of the opinion that when the dead body of a person is found in a township or municipal corporation and such person was not an inmate of a penal, reformatory, benevolent or charitable institution, in this state, and the body is not claimed by any person for private interment at the expense of such person, or delivered for the purpose of medical or surgical study or dissection, if the deceased were a legal resident of the county, the proper officers of the township or corporation in which his body was found shall cause it to be buried at the expense of the township or corporation in which he had a legal residence at the time of his death.

In the specific case that you present I am of the opinion that inasmuch as the dead body was that of a person who was a resident of an incorporated village at the time of his death, the expense of his burial should be charged against such corporation and not against the township in which the corporation is situate.

Respectfully,
EDWARD C. TURNER,
Attorney General.

367.

LAND LEASES—MIAMI & ERIE CANAL, OHIO CANAL, LAKE ST. MARYS, INDIAN LAKE, BUCKEYE LAKE, PORTAGE LAKES "WEST RESERVOIR"—21 APPROVED—4 DISAPPROVED.

COLUMBUS, OHIO, April 21, 1927.

Department of Highways and Public Works, Division of Public Works, Columbus, Ohio.

Gentlemen:—I am in receipt of your letter dated February 18, 1927, in which you inclose twenty-five leases hereinafter described, executed in triplicate, for my approval.

OPINIONS

| MIAMI & ERIE CANAL. | Valuation. |
|---|--|
| Fred Baxter, Land Lease The Northwestern Savings & Loan Co., Land Lease St. Marys, City of, Pole Line Samuel D. Zehrung and R. F. McMechine, Land Lease | \$300.00 450.00 500.00 500.00 |
| OHIO CANAL. | |
| D. E. Bartram, Land Lease N. B. Byrd, Land Lease C. F. Chance, Land Lease W. G. Cole, Land Lease E. D. Eakin, Land Lease Hugh M. Eaton, Land Lease W. H. Maloy, Land Lease Philip Mardis, Land Lease Northern Ohio Power & Light Co, Land Lease Clarence E. Ort, Land Lease William Vanscoy, Land Lease | \$450.00 200.00 333.34 350.00 250.00 21,233.34 150.00 200.00 10,000.00 500.00 250.00 |
| LAKE ST. MARYS. | |
| R. L. Larmore, Cottage Site | \$200.00 400.00 200.00 |
| C. L. Knowlton and B. D. Hiatt, Park and Dock Landing | \$1,033.34 |
| BUCKEYE LAKE. The Buckeye Lake Hotel Co., Hotel, Dock Landing and General Business | \$12,500.00 |
| PORTAGE LAKES "WEST RESERVOIR." | |
| William E. Henry, Landing and Walkway | \$100.00 |

I have carefully examined the above leases, and finding them correct in form and legal, I hereby approve the same.

I am unable to approve the following described leases for the reason indicated, and I am therefore returning the same without my approval endorsed thereon.

MIAMI & ERIE CANAL.

| | Valuation. |
|--|------------|
| The Smith & Patten Motor Sales Company, Land Lease | \$1,667.67 |

The resolution authorizing the president and secretary to execute the foregoing lease in behalf of said company shows that such authority is granted to execute a lease binding upon said company for a period of fifteen (15) years. The term of the lease is for ninety-nine (99) years, renewable forever. It will be necessary, therefore, that this company through its board of directors authorize the president and secretary to execute a lease with the state of Ohio for a term as provided in said lease to-wit: ninety-nine (99) years, renewable forever.

MIAMI & ERIE CANAL.

Valuation.

The Smith & Patten Motor Sales Company, Land Lease.....

\$2,500.00

I am unable to enter my approval on this lease for the reason that there is a recital in the body of said lease, as follows:

"Whereas, the party of the first part, on the 6th day of October, 1925, having considered such application of said second party, duly resolved to lease such land, for a term of fifteen (15) years upon the terms and conditions and under the restrictions hereinafter set forth: therefore * * * "

The lease then provides for a ninety-nine (99) year term renewable forever. As it is necessary for the Department of Highways and Public Works, Division of Public Works, to provide by resolution for the term for which a lease is to be executed the term therein provided in such resolution must conform to the term of years as provided in said lease.

OHIO CANAL.

John R. Owen, Land Lease

Valuation. \$200.00

The foregoing lease is returned to you without my approval endorsed thereon for the reason that in the body of said lease the name "John R. Owen" appears, while the lease is executed in triplicate by one John R. Owens. There is no evidence before this department that John R. Owen and John R. Owens are one and the same person, and consequently it might develop that this land was being leased to a person other than a person who has been authorized to receive said lease from the state of Ohio, acting by the Department of Highways and Public Works, Division of Public Works.

LAKE ST. MARYS.

George Minnich, Cottage Site_____

Valuation. \$200.00

I am returning the foregoing lease to you without my approval for the reason that in the body of said lease the name George Minnich appears, while said lease is executed by one George E. Minnich. There is no evidence before this Department indicating that George Minnich and George E. Minnich are one and the same person.

The twenty-five leases above described are herewith returned.

Respectfully,

EDWARD C. TURNER,

Attorney General.