

In specific answer to your questions it is therefore my opinion that :

1. The Tax Commission of Ohio has the authority to act on said appeals and to make such investigation and take such further action on the same as may be necessary to comply with the provisions of Section 5610 and 5611, of the General Code.

2. The action of the County Board of Revision in dismissing the complaints filed by complainants for a decrease in the valuation of property appearing on the tax duplicate for the then current year, which complaints were filed under authority of Sections 5609 and 5601, General Code, constitutes a final order from which an appeal to the Tax Commission of Ohio may be perfected.

Respectfully,

HERBERT S. DUFFY,

*Attorney General.*

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699.

APPROVAL—GRANT OF EASEMENT EXECUTED TO THE  
STATE OF OHIO BY THE TRUSTEES OF MARION TOWNSHIP,  
ALLEN COUNTY, OHIO.

COLUMBUS, OHIO, June 4, 1937.

HON. L. WOODDELL, *Conservation Commissioner, Columbus, Ohio.*

DEAR SIR: You have submitted for my examination and approval grant of easement No. 822, executed to the State of Ohio by the Trustees of Marion Township, Allen County, Ohio, conveying to the State of Ohio, for the purposes therein stated, a certain tract of land in said township and county.

By the above grant there is conveyed to the State of Ohio, certain lands described therein, for the sole purpose of using said lands for public fishing grounds, and to that end to improve the waters or water courses passing through and over said lands.

Upon examination of the above instrument, I find that the same has been executed and acknowledged by the grantors in the manner provided by law and am accordingly approving the same as to legality and form, as is evidenced by my approval endorsed thereon, all of which are herewith returned.

Respectfully,

HERBERT S. DUFFY,

*Attorney General.*