the state land in the rear thereof lying immediately in front of that portion of Lot No. 36 of the Sawyer and Haynes' "Shore Acre" Allotment on the west shore of the East Reservoir of the Portage Lakes, located in Tract No. 13, Coventry Township, Summit County, Ohio, that is now owned by said lessee. Said lease is executed subject to certain conditions therein stated with respect to the manner in which the leased premises are to be used, and the same is likewise subject to certain specified conditions, restrictions and reservations required by law with respect to all leases of this kind.

Upon examining said lease, which is one calling for an annual rental of twenty-four dollars, I find that the same has been properly executed by the parties thereto, and that the provisions of said lease are in conformity with section 471 of the General Code, as amended in the enactment of the Conservancy Act, and the same is likewise in conformity with other statutory provisions relating to the execution of state reservoir land leases.

This lease is accordingly approved by me as to legality and form, and I have accordingly endorsed my approval upon said lease and upon the duplicate and triplicate copies thereof, all of which are herewith returned.

Respectfully,
GILBERT BETTMAN,
Attorney General.

3330.

APPROVAL, BONDS OF TRIMBLE TOWNSHIP, RURAL SCHOOL DISTRICT, ATHENS COUNTY—\$5,000.00.

COLUMBUS, OHIO, June 15, 1931.

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

3331.

TAX LEVY—ONE MILL LEVIED FOR ROAD PURPOSES UNDER SECTION 5625-15, G. C.—APPLICABLE TO PAY COUNTY'S PROPORTIONATE COST OF GRADE ELIMINATION PROJECT UNDERTAKEN BY COMMISSIONERS AND STATE HIGHWAY DIRECTOR UNDER SECTION 1191, G. C.

## SYLLABUS:

The proceeds of a tax levied under the provisions of paragraph 7 of Section 5625-15, General Code, for road purposes, generally, may lawfully be used by the county commissioners to pay their proportionate cost of the construction of a grade elimination project as authorized by the provisions of Section 1191, of the General Code.

COLUMBUS, OHIO, June 16, 1931.

Hon. CARL J. CHRISTENSEN, Prosecuting Attorney, Toledo, Ohio.

DEAR SIR:—This will acknowledge receipt of your request for my opinion, which reads as follows: