

5348-12, General Code, which exception could have no application to the facts contained in your request.

Specifically answering your inquiry, it is my opinion that:

1. When a county treasurer, upon receipt of tax funds levied by the county, municipalities, board of education and other taxing authorities which have levied taxes on the property in such county or a part thereof, has deposited them along with other county funds, under authority of law, in the legally constituted county depositories which thereafter are closed by the superintendent of banks, any loss suffered by reason thereof, is the loss of subdivisions which would be entitled to share in such funds upon distribution in the proportion that the collections by the county treasurer of such taxes levied for such subdivision bear to the total sum in the county depositories.

2. When a county depository bank has been taken over by the superintendent of banks and closed to business, such bank ceases to be a depository of the county. The equitable rights of the various taxing subdivisions are fixed as of that date.

3. The county auditor in making distribution of the tax funds collected by the county treasurer, should first determine the proportion of interest of the various subdivisions in the frozen or lost moneys deposited in depository banks in the custody of the superintendent of banks for liquidation and deduct such sums respectively from the total amounts collected by the county treasurer for the benefit of such subdivision before making such distribution to it.

(4) Claims for moneys deposited in a depository bank which was in the process of liquidation prior to the receipt of current taxes, should not be considered in the determination of the distribution of current tax funds, such bank not being a county depository at the time of the receipt of such tax funds, the equitable ownership of such fund having been determined at the time such bank ceased to be a depository.

Respectfully,

JOHN W. BRICKER,
Attorney General.

1004.

APPROVAL, NOTES OF KEY RIDGE RURAL SCHOOL DISTRICT, BELMONT COUNTY, OHIO, \$1,500.00.

COLUMBUS, OHIO, June 29, 1933.

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

1005.

APPROVAL, LEASES TO RESERVOIR LAND AT INDIAN LAKE, LOGAN COUNTY, OHIO, FOR RIGHT TO USE AND OCCUPY FOR COTTAGE SITE AND DOCKLANDING PURPOSES—EDNA COOPER, J. C. WYLIE.

COLUMBUS, OHIO, June 30, 1933.

HON. EARL H. HANEFELD, *Director, Department of Agriculture, Columbus, Ohio.*

DEAR SIR:—By recent communication over the signature of the Chief of the

Bureau of Inland Lakes and Parks in the Division of Conservation, there has been submitted for my examination and approval two Reservoir Land Leases in triplicate, executed by the Conservation Commissioner to Edna Cooper of Dayton, Ohio, and J. C. Wylie, of Huntsville, Ohio, covering certain parcels of State Reservoir Lands on Minnewauken Island in Indian Lake.

Both of these leases are for cottage site and docklanding purposes. One of these leases to wit, that executed to Edna Cooper is for Lot No. 21, on Minnewauken Island, while the other lease is for Lot No. 25, on the plat of this island.

Upon examination of these leases, I find that the same have been properly executed by the Conservation Commissioner and by the respective lessees therein named. I also find that the provisions of these leases and the conditions and restrictions therein contained, are in conformity with the statutory provisions relating to leases of this kind.

I am accordingly approving these leases as to legality and form and herewith enclose the same with my approval endorsed upon the leases and upon the duplicate and triplicate copies thereof.

Respectfully,
JOHN W. BRICKER,
Attorney General.

1006.

APPROVAL, LEASE TO RESERVOIR LAND AT PORTAGE LAKES, SUMMIT COUNTY, OHIO, FOR THE RIGHT TO OCCUPY AND USE FOR BOATHOUSE, DOCKLANDING AND WALKWAY PURPOSES—FRANK P. HERWICK.

COLUMBUS, OHIO, June 30, 1933.

HON. EARL H. HANEFELD, *Director, Department of Agriculture, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge the receipt of a recent communication from the Chief of the Bureau of Inland Lakes and Parks in the Conservation Division of your department, in which my approval is asked of a certain Reservoir Land Lease in triplicate executed by the Conservation Commissioner, under the authority of Section 471, General Code, to one Frank P. Herwick, of Akron, Ohio.

By the lease above referred to there is leased and demised to the lessee above named, the right to occupy and use for boathouse, docklanding and walkway purposes, the water front and state land in the rear thereof, that lies immediately in front of Lot No. 226, of the Maple Beach Addition, East Reservoir, Portage Lakes; said parcel of land so leased, being in Section 13, Coventry Township, Summit County, Ohio.

Upon examination of this lease, I find that the same has been properly executed by the Conservation Commissioner and by above said named lessee. I also find, from an examination of the lease and from the conditions and restrictions therein contained, that the same are in conformity with the section of the General Code,