

fees for taxes; while the other engaging in similar business was not subject to the tax.

I am therefore of the opinion that municipally owned golf courses are subject to the tax levied by Section 5544-2, General Code.

Respectfully,

JOHN W. BRICKER,

*Attorney General.*

2822.

APPROVAL—RESERVOIR LAND LEASE FOR THE RIGHT TO OCCUPY AND USE FOR COTTAGE SITE AND DOCKLANDING PURPOSES AT BUCKEYE LAKE—OTIS M. McCLURE.

COLUMBUS, OHIO, June 15, 1934.

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

DEAR SIR:—Recently the Chief of the Bureau of Inland Lakes and Parks of the Division of Conservation in your department submitted for my examination and approval a reservoir land lease in triplicate, executed by the State of Ohio, through the Conservation Commissioner, to one Otis M. McClure of Columbus, Ohio. This lease, which is one for a stated term of fifteen years and which provides for an annual rental of twenty-four dollars payable in semi-annual installments, grants and demises to the lessee above named the right to occupy and use for cottage site and docklanding purposes that portion of the reservoir property at Buckeye Lake that is more particularly described as follows:

Beginning at the southerly end of Lot No. 59, south of Lakeside and extending thence southeasterly along the waterfront, 100 feet to a point; thence southwesterly at right angles with the waterfront wall, 100 feet to a point; thence, northwesterly at right angles and parallel to the wall, 75 feet to the northerly State property line; thence northeasterly and northwesterly, 50 feet, more or less, to the southerly line of Lot No. 59; thence northeasterly along the said southerly lot line of Lot No. 59, to the place of beginning and being a part of the Southeast Quarter of Section 28, Town 17, Range 18, Fairfield County, Ohio.

Upon examination of this lease, I find that the same has been properly executed by the State of Ohio by the hand of the Conservation Commissioner and by Otis M. McClure, the lessee therein named.

I further find, upon examination of the provisions of this lease and of the conditions and restrictions therein contained, that the same are in conformity with section 471 and other sections of the General Code relating to leases of this kind. I am accordingly approving this lease as to legality and form, as is evidenced by my approval endorsed upon the lease and upon the duplicate and triplicate copies thereof, all of which are herewith returned.

Respectfully,

JOHN W. BRICKER,

*Attorney General.*