

1934, which are a lien upon the property. With respect to these taxes, I am advised that pursuant to the agreement made and entered into by and between The Pymatuning Land Company through its authorized agents and representatives, and the Conservation Council of the State of Ohio represented by you in your official capacity as Conservation Commissioner, this property is to be conveyed to the State of Ohio without payment of such taxes by The Pymatuning Land Company and without any obligation on the part of said company to make such payment. When the title to this property passes to the State of Ohio by the deed of conveyance to be hereafter executed by The Pymatuning Land Company, the lien of said taxes, being in legal contemplation the lien of the State itself, will merge and be lost in the larger fee simple title by which the State will then own the property. In this connection, it may be added that although the lien of the State for taxes upon this property will as a matter of law be merged in the larger title in and by which it will acquire, own and hold this property after the execution and delivery of the deed of The Pymatuning Land Company, you should, as Conservation Commissioner representing the Conservation Council in this transaction, make application to the Tax Commission of Ohio for an order placing this property upon the tax exempt list in the office of the Auditor of Ashtabula County as authorized and provided for in Sections 5570-1 and 5616, General Code.

The acquisition of the above described property will not require any expenditure of funds from the State Treasury, and for this reason no contract encumbrance record or Controlling Board certificate is required with respect to the transaction by which the State of Ohio is to acquire title to this property.

The corrected abstract of title of the above described tracts of land is hereby approved and the same is hereby returned to you to the end that when the deed conveying this property to the State of Ohio has been executed and delivered by The Pymatuning Land Company, and the same has been accepted by the Conservation Council and approved by the Attorney General, this abstract of title and the deed above referred to may be filed with the Auditor of State as required by the statute in such case made and provided.

Respectfully,

JOHN W. BRICKER,

*Attorney General.*

3449.

APPROVAL, ABSTRACT OF TITLE TO LAND IN ANDOVER TOWNSHIP, ASHTABULA COUNTY, OHIO, FOR USE AS A PUBLIC PARK, AND PUBLIC FISHING AND HUNTING GROUNDS—PYMATUNING LAND COMPANY.

COLUMBUS, OHIO, November 14, 1934.

HON. WILLIAM H. REINHART, *Conservation Commissioner, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination and approval an abstract of title to a certain tract of land in Andover Township, Ashtabula County, Ohio, which tract together with other tracts of land in Willaimsfield, Andover and Richmond Townships in said county, the state of Ohio is acquiring from the Pymatuning Land Company. These lands are being acquired for

the purpose and to the end that such lands and the waters inundating and submerging the same as a result of the construction and maintenance by the Water and Power Resources Board of the commonwealth of Pennsylvania of the dam at and across the outlet of the Pymatuning Swamp into the Shenango River in Crawford County, Pennsylvania, may be used as a public park and as public hunting and fishing grounds or territory.

The tract of land here in question, which is a part of Lot No. 48, according to the original survey of said township, is bounded and described as follows:

Beginning at the South-West corner of Maude Thornton's land and the South-West corner of Lot No. 48, said corner being 2675.8 feet, measured Northerly along the center line of highway from Monument "L", as recorded in the survey made by R. N. Case, County Engineer, and recorded May 20th, 1919, in Volume 4, page 96, of Ashtabula County Records of Surveys; thence Easterly along the Southern boundary of Lot No. 48 and Maude Thornton's land, a distance of 2220 feet to the South-West corner of lands herein conveyed; thence Northerly a distance of 1107.5 feet to a point on the North line of said Thornton's land and the Southern boundary of lands now or formerly owned by E. Bowman, said point being 2210 feet Easterly from the center line of highway and the North-West corner of said Thornton's land, measured along said Thornton's North line; thence Easterly along said boundary line, a distance of about 859 feet to the middle line of said Lot No. 48; thence Southerly along said middle line, about 227.5 feet to a corner in the line of lands formerly owned by E. Bowman; thence Easterly along the North line of a 22½ acre tract formerly owned by Maude Thornton and lands formerly owned by E. Bowman, a distance of about 1195 feet to a corner of E. Bowman's lands; thence Southerly along the boundary between lands of said Thornton and Bowman, a distance of about 880 feet to the South-East corner of said Thornton's land, located on the Southern boundary of Lot No. 48; thence Westerly along the South line of said Lot No. 48 and lands formerly owned by Brown and Marvin, to a point located 2220 feet Easterly from the South-West corner of Lot No. 48 in the center line of highway measured along said lot line, said point being the South-West corner of lands herein conveyed, containing about 44 Acres of land.

This tract of land is the same as that conveyed by the Realty Guarantee and Trust Company to the Pymatuning Land Company by deed under date of December 30, 1921, which is recorded in deed volume 263, page 421 of the Record of Deeds in the office of the recorder of Ashtabula County, Ohio.

Upon examination of the abstract of title submitted to me and upon consideration of other information with respect to the title to this property since the date of the certification of said abstract by the abstracter, I find that the Pymatuning Land Company, the present owner of record of this property, has a good and indefeasible fee simple title to the property free and clear of all encumbrances except the taxes on this property for the year 1934, which are a lien thereon. In this connection, I am advised that the Pymatuning Land Company is to convey this property to the state of Ohio free and clear of all encumbrances except the taxes on the property for the year

1934, above referred to; and that with respect to such taxes an application is to be made by you on behalf of the Conservation Council to the Tax Commission of Ohio for an order transferring these lands to the tax exempt list under the authority conferred upon the Tax Commission of Ohio by the provisions of Section 5570-1 and 5616 of the General Code of Ohio. The lien of the taxes above referred to on the property here in question is in legal contemplation the lien of the State itself. And, in this view, this lien on the acquisition of the property by the state of Ohio will merge and become lost in the larger fee simple title in and by which the State will then own and hold the property. However, in order that the county auditor may be enabled to transfer this and other properties acquired by the State from the Pymatuning Land Company, to the tax exempt list in his office authorized and provided for in Section 5570-1, General Code, it is suggested that upon the delivery and acceptance of the deed of the Pymatuning Land Company conveying these properties to the State, an application should be made immediately for an order of the Tax Commission exempting these properties from taxation under the authority of the sections of the General Code above referred to.

Inasmuch as the conveyance of this property by the Pymatuning Land Company to the state of Ohio for the purposes indicated is in fact a gift of this property to the State for said purposes, no contract encumbrance record or Controlling Board certificate is required as a condition precedent to the right and authority of the Conservation Council to accept this conveyance on behalf of the state of Ohio.

Upon the considerations above noted, the title of the Pymatuning Land Company to this tract of land is approved and the abstract of title to the same is herewith returned to the end that the same, together with the deed executed by the Pymatuning Land Company conveying this property to the State, may on acceptance of such deed by the Conservation Council, be filed with the Auditor of State in the manner provided by law.

Respectfully,

JOHN W. BRICKER,  
*Attorney General.*

3450.

APPROVAL, ABSTRACT OF TITLE TO LAND IN WILLIAMSFIELD TOWNSHIP, ASHTABULA COUNTY, OHIO, FOR USE AS PUBLIC PARK, GAME REFUGE, FISHING AND HUNTING PURPOSES—PYMATUNING LAND COMPANY.

COLUMBUS, OHIO, November 15, 1934.

HON. WILLIAM H. REINHART, *Conservation Commissioner, Columbus, Ohio.*

DEAR SIR:--You have submitted for my examination and approval an abstract of title of a certain tract of land now owned of record by The Pymatuning Land Company in Williamsfield Township, Ashtabula County, Ohio, and which, together with other tracts of land in Richmond, Andover and Williamsfield Townships in said county, is to be acquired by the State for public park, game refuge, fishing and hunting purposes under the authority conferred by Sections 472 and 1435-1, General Code, and which is to be used for said