

"Such receiver, under the direction of the comptroller, shall take possession of the books, records, and assets of every description of such association, collect all debts, dues, and claims belonging to it, and, upon the order of a court of record of competent jurisdiction, may sell or compound all bad or doubtful debts, and, on a like order, may sell all the real and personal property of such association, on such terms as the court shall direct, and may, if necessary to pay the debts of such association, enforce the individual liability of the stockholders. Such receiver shall pay over all money so made to the Treasurer of the United States, subject to the order of the comptroller, and also make report to the comptroller of all his acts and proceedings."

An examination of the statutes of Ohio fails to disclose any provision of law authorizing a receiver to pay taxes in any other manner than could any other taxpayer.

From the tenor of your request, I do not understand your inquiry to be whether the receiver may evade the penalties and interest upon compliance with the provisions of Amended Senate Bill No. 42 enacted by the 90th General Assembly as amended by Amended Senate Bill No. 23 of the Second Special Session of such body. Since a receiver of a national bank as well as any other receiver may become a person, firm or corporation legally authorized to pay real property taxes within the meaning of such act, I do not desire to be understood as holding that a receiver can not take advantage of the provisions of such act when duly authorized.

When a receiver is appointed by the Comptroller of the Currency, for an insolvent national bank which is the owner of parcels of real estate upon which the taxes are or become delinquent, such receiver is not entitled to an abatement of the penalties and interest accruing thereon, or to pay the amount of such taxes without penalties or interest, except as pursuant to the provisions of Amended Senate Bill No. 42 enacted by the 90th General Assembly (115 O. L. 161) as amended by Amended Senate Bill No. 23, enacted by such body at its Second Special Session.

Respectfully,

JOHN W. BRICKER,
Attorney General.

2685.

APPROVAL—PROCEEDINGS RELATING TO APPLICATION OF EDITH M. STOKER AND ERMA STOKER ARMSTRONG FOR REDUCTION IN RENTAL UPON LEASE EXECUTED TO ANNA STOKER.

COLUMBUS, OHIO, May 18, 1934.

HON. T. S. BRINDLE, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination and approval your finding and report on the application of Edith M. Stoker and Erma Stoker Armstrong

for a reduction in the annual rental provided for in a lease executed to their mother, Anna Stoker, under date of April 29, 1929, and which, covering a term of fifteen years, expires April 28, 1944.

The annual rental provided for in this lease is the sum of \$60.00 and the reason assigned by the applicants for a reduction in this annual rental is the fact that during the last few years there has been a substantial diminution in the small income originally derived from the building which was owned by Anna Stoker on this land which is a part of Miami and Erie Canal lands in the City of St. Marys, Auglaize County, Ohio.

Acting upon this application, you have made an order reducing the current rental on this property for the period from May 1, 1934, to May 1, 1935, from \$60.00 to \$42.00.

Assuming that you have made an investigation of the facts relating to this matter and to the merits of the application, I am unable to say as a matter of law that this reduction is not justified. In view of this fact and the fact that the proceedings relating to this transaction have been substantially in conformity with the provisions of House Bill No. 467 (115 O. L. 512), your finding and report in this matter is hereby approved, as is evidenced by my approval endorsed upon the resolution which is made a part of the proceedings relating to this matter, and upon the several copies thereof, all of which are herewith returned.

Respectfully,

JOHN W. BRICKER,

Attorney General.

2686.

APPROVAL—PROCEEDINGS RELATING TO THE CANCELLATION OF
A LEASE TO A PARCEL OF MIAMI AND ERIE CANAL LANDS IN
DEFIANCE, OHIO.

COLUMBUS, OHIO, May 18, 1934.

HON. T. S. BRINDLE, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have presented to me for my examination and approval the proceedings had by you upon the application of one Mae L. Johnson of Defiance, Ohio, for the cancellation of a lease executed to her under date of June 20, 1927, on a certain parcel of Miami and Erie Canal lands in the City of Defiance, Ohio, which lease is listed in the records of your office as No. M&E 285.

The application for the cancellation of this lease is made under the authority of sections 6 and 7 of House Bill No. 467 (115 O. L. 512), and is for the stated reason that the lessee has never used this leased land for any purpose, and she desires to eliminate the expense of such lease. It appears that there are delinquent rentals due on this lease in the sum of nine dollars covering the period of time from November 1, 1932, to May 1, 1934, and acting upon the application, you have made an order canceling this lease as of May 1, 1934, upon the condition that the lessee pays to the state the sum of nine dollars, the amount of the unpaid rentals on the lease above noted. It may be doubted whether the stated reason assigned by the lessee for the cancellation of this lease is as a matter of law suffi-