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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 Comany 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.

3629.

APPPROVAL CONDITIONALLY—ABSTRACT OF TITLE TO LAND IN RICHMOND TOWNSHIP, ASHTABULA COUNTY, OHIO,—PYMATUNING LAND COMPANY.

Columbus, Ohio, December 15, 1934.

Hon. William H. Reinhart, Conservation Commissioner, Columbus, Ohio.

Dear Sir:—You have submitted for my examination and approval an abstract of title to certain tracts of land in Richmond Township, Ashtabula County, Ohio, which tracts, together with other tracts of land in Williamsfield, 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 a public hunting and fishing grounds or territory.

The tracts of land here in question are parts of Lots 79 and 80, according to the original survey of said township, and are bounded and described as follows: Parcel One.

Beginning at a point in the highway running East and West between Lots Nos. 61 and 62 and Nos. 79 and 80, in said Township, and at the North-West corner of lands formerly owned in said Lot No. 80 by A. B. Phelps; thence Southerly along the West line of said Phelps' lands to the South-West corner thereof; thence Easterly along the South line of said Phelps' lands, about 27 rods to the West line of lands formerly owned by James Britton; thence Southerly along the West line of said Britton lands to the North line of another parcel of land formerly owned in said Lot No. 80 by A. B. Phelps; thence Westerly along the North line of said Phelps lands and lands formerly owned by Edna B. Dustman, by an offset therein, to the South-East corner of lands Deeded by Jonothan H. Prindle to Hattie E. Lee, by Deed dated July 7th, 1891, and found recorded in Deed Volume 134, Page 489, of Ashtabula County Deed Records; thence Northerly along the East line of said lands formerly owned by Hattie E. Lee and lands Deeded by said Prindle to C. T. Lee and Hattie E. Lee, by Deed dated May 29th, 1897, and found recorded in Deed Volume 153; Page 172, and also along the East line of lands formerly owned by Hattie E. Lee and which were Deeded to her by Lucy K. Prindle on April 19th, 1913, Deed for which is recorded in Deed Volume 208, Page 312, of Ashtabula County Deed Records, to the center of said highway; thence Easterly along the center of said highway to the place of beginning, and containing about 78 acres of land.

Parcel Two.

Beginning at a point in the center of the highway running North and South along the West line of said Lot No. 79, at the North-West corner of lands formerly owned in said Lot No. 79 by Edna B. Dustman; thence Easterly along the North line of said Dustman lands to lands Deeded by Thomas Lee to C. T. and E. E. Lee, under date of April 5th, 1889, Deed of which is found recorded in Volume 125, Page 229, of Ashtabula County Deed Records, and which said lands subsequently were owned by C. T. Lee; thence Northerly along the West line of said C. T. Lee lands, to the South-East corner of lands Deeded by Jonathan H. Prindle to C. T. and Hattie E. Lee, by Deed dated May 29th, 1897, and found recorded in Volume 153, Page 172, of Ashtabula County Deed Records; thence Westerly along the South line of said lands Deeded by said Prindle to C. T. and Hattie E. Lee, to the center of the highway; thence Southerly along the center of the highway to the place of beginning, and containing about 50 acres of land.

Parcel Three.

Beginning at a point in the highway running East and West between Lots Nos. 62 and 79 in said Township and at the North-East corner of the parcel of land Deeded by David Prindle to Horace Ashley by Deed dated June 9th, 1830, and found recorded in Record Book I, Page 256, of Ashtabula County Records, and which said lands were subsequently owned by Maggie Brown; thence Easterly along the center of said highway to lands Deeded by Thomas Lee to C. T. and E. E. Lee, by Deed dated April 5th, 1889, and found recorded in Volume 125, Page 229, of Ashtabula County Deed records, and which said lands were subsequently owned by C. T. Lee; thence Southerly along said C. T. Lee's West line to the North-East corner of lands Deeded by Jonathan H. Prindle to C. T. Lee and

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Hattie E. Lee, by Deed dated May 29th, 1897, and found recorded in Votume 153, Page 172, of Ashtabula County Records of Deeds; thence Westerly along the North line of said lands so Deeded to C. T. and Hattie E. Lee by said Jonathan H. Prindle, to the South-East corner of lands owned by said Maggie Brown, as above mentioned; thence Northerly along the East line of said Brown lands to the place of beginning, and containing about 30 acres of land.

Parcel Four.

Beginning in the center of the highway running North and South along the West line of said Lot No. 79, at the North-West corner of Sub-Parcel One herein described; then Easterly along the North line of said Sub-Parcel One, to the West line of lands Deeded by Thomas Lee to C. T. Lee and E. E. Lee, by Deed dated April 5th, 1889, and found recorded in Volume 125, Page 229, of Ashtabula County Deed Records, and which said lands were subsequently owned by C. T. Lee; thence Northerly along the West line of said C. T. Lee lands to the South-East corner of lands described in Sub-Parcel Two; thence Westerly along the South line of lands so described in said Sub-Parcel Two and lands deeded by David Prindle to Horace Ashley, by Deed dated June 9th, 1830, and found recorded in Record Book I, Page 256, of Ashtabula County Records, and which said lands were subsequently owned by Maggie Brown, to the center of the highway; thence Southerly along the center of said highway to the place of beginning, and containing about 23 acres of land.

These tracts of land are the same as those 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 sections 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 these tracts 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.

3630.

MUNICIPAL COURT—FINES IN STATE CASES PAYABLE AS RE-OUIRED IN SECTION 3056, GENERAL CODE.

SYLLABUS:

The fines collected in state cases in the Municipal Court of Springfield should be paid over in accordance with the provisions of Section 3056, General Code, and the excess over six thousand dollars per calendar year should be paid to the treasurer of the City of Springfield, except as modified by later specific enactments relative to the distribution of fines and bond forfeitures.

COLUMBUS, OHIO, December 15, 1934.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

Gentlemen:—I am in receipt of your communication which reads as follows:

"The question has arisen as to whether fines collected in state cases in the Municipal Court of Springfield should be paid to the county or the city.

In opinion of your predecessor, No. 1775, found on page 523 of the 1928 Opinions, it was held as follows:

'In state cases instituted in the municipal court of Akron the costs and fines collected by the terms of sections 1579-536 and 4599, General Code, are payable to the treasurer of the County of Summit by the clerk of the municipal court.'

This opinion was based upon the wording of section 1579-536 G. C., the pertinent part of which reads as follows: