

6036.

APPROVAL—LEASE TO LAND IN GRAFTON TOWNSHIP, LORAIN COUNTY, OHIO, FOR STATE GAME AND BIRD REFUGE—AGNES G. HARRISON.

COLUMBUS, OHIO, September 5, 1936.

HON. L. WOODDELL, *Commissioner, Division of Conservation, Columbus, Ohio.*

DEAR SIR: You have submitted for my examination and approval a certain lease No. 2365, executed by one Agnes G. Harrison, of Grafton Township, Lorain County, Ohio, to the State of Ohio, on a parcel of land in said township and county, containing 162 acres of land. By this lease which is one for a term of three years, this land is leased and demised to the state solely for state game refuge purposes; and it is noted in this connection that acting under the provisions of Section 1435-1 and other related sections of the General Code, the Conservation Council, acting through you as Conservation Commissioner, has set this property aside as a state game and bird refuge during the term of said lease.

Upon examination of this lease, I find that the same has been properly executed and acknowledged by said lessor and by the Conservation Council acting on behalf of the State through you as Commissioner.

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 copy thereof, both of which are herewith returned.

Respectfully,

JOHN W. BRICKER,
Attorney General.

6037.

APPROVAL—CONTRACT FOR GRADE SEPARATION IN BELLEVUE, HURON COUNTY, OHIO.

COLUMBUS, OHIO, September 5, 1936.

HON. JOHN JASTER, JR., *Director of Highways, Columbus, Ohio:*

DEAR SIR: You have submitted for my approval a contract between the Director of Highways and the City of Bellevue, covering the following proposed improvement:

Huron—267—Bellevue (Part) Grade Separation
W. P. G. M. 664-C

Finding said contract correct as to form and legality, I have accordingly endorsed my approval thereon and return the same herewith.

Respectfully,

JOHN W. BRICKER,
Attorney General.

6038.

TAX AND TAXATION—TAXES LEVIED BY CONSERVANCY
SUBDISTRICT NOT SUBJECT TO LIMITATION OF SEC-
TION 2, ARTICLE XII OF CONSTITUTION.

SYLLABUS:

If a conservancy district has been organized prior to 1934, and after January 1, 1934, a subdistrict is formed wholly within such district, the taxes levied by such subdistrict as provided for by the conservancy act of Ohio are not subject to the limitation of Section 2 of Article XII of the Constitution.

COLUMBUS, OHIO, September 5, 1936.

HON. GEORGE N. GRAHAM, *Prosecuting Attorney, Canton, Ohio:*

DEAR SIR: I acknowledge receipt of your communication in which you have submitted to me the following questions:

“1. If a conservancy district has been organized prior to 1934 and subsequent thereto and after January 1, 1934, a subdistrict is formed wholly within such district, are the taxes levied by such subdistrict exempt from the provisions of the ten-mill limitation of the Ohio Constitution by reason of the exemption inserted in the schedule of the said amendment relative to taxes levied by conservancy districts organized before January 1, 1934?

2. By the decision of the Supreme Court of Ohio as reported in 92 O. S., 215, are not the taxes levied by a conservancy district to be regarded as assessments? If regarded as assessments, how are such assessments levied against a municipal corporation, to be paid by such municipality? Out of bond retirement? Or out of general fund? Is it to be regarded as a fixed debt charge? Or as an item of operating expense or expenditure?

3. Would this levy of the conservancy district or subdis-