

These leases, designated as to the names of the several lessees, the locations of the parcels of land leased, and the annual rental provided for therein, are as follows:

Name	Location	Rental
Anna Harrison Ewing	Pt of E $\frac{1}{2}$ of S 28, T 17, R 18, Fairfield County, Ohio	\$36.00
Alta W. Nagle	SE $\frac{1}{4}$ of S 14, T 17, R 18, Lick- ing County, Ohio	18.00
Herr Realty Corp.	Pt of S 22, T 17, R 18, Fairfield County, Ohio	84.00

Upon examination of the leases hereinabove referred to, all of which are for a stated term of fifteen years, I find that each and all of the same have been properly executed by you as Conservation Commissioner and by the several and respective lessees therein named.

I further find, upon examination of the provisions of these leases and of the conditions and restrictions therein contained, that the same are in conformity with Section 471, General Code, under the authority of which these leases are executed, and with other statutory enactments relating to leases of this kind.

I am accordingly approving these leases, and each of them, as to legality and form, as is evidenced by my approval endorsed upon the several leases and upon the duplicate and triplicate copies thereof, all of which are herewith returned.

Respectfully,

HERBERT S. DUFFY,  
*Attorney General.*

2609.

APPROVAL—CONTRACT, STATE OF OHIO, THROUGH DIRECTOR OF HIGHWAYS WITH COUNTY OF WYANDOT, IMPROVEMENT, MORRAL-NEVADA-NORTHERN ROAD, STATE HIGHWAY No. 524, BRIDGE CONSTRUCTION, VILLAGE OF NEVADA, WYANDOT COUNTY, OHIO.

COLUMBUS, OHIO, June 17, 1938.

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

DEAR SIR: You have submitted for my consideration, a contract in duplicate, by and between the County of Wyandot, State of Ohio, and

the State of Ohio providing for the co-operation of the county commissioners and the Director of Highways in the improvement of a portion Morral-Nevada-Northern Road, State Highway No. 524 by the construction of a bridge in the Village of Nevada, Wyandot County, Ohio, as provided in Section 1191 and related sections of the General Code.

Attached thereto is the certificate of the county auditor certifying that the money required for the payment of the cost of said improvement other than that part thereof assumed by the State, is in the treasury or in the process of collection and not appropriated for any other purpose. There is also attached the certificate of the auditor of the Department of Highways certifying that the money for the payment of the state's share of said improvement has been appropriated from the funds of the Department of Highways to the credit of Wyandot County. The certificate of the Director of Finance is also attached, certifying the availability of the money for the payment of the state's share of the proposed contract.

After careful examination, it is my opinion that said contract is in proper legal form and is a binding contract by and between the parties thereto for the purposes therein stated.

Accordingly, I hereby approve said contract as to form and legality and am returning the same herewith.

Respectfully,

HERBERT S. DUFFY,  
*Attorney General.*

2610.

TAX COMMISSION—EXCLUSIVE AUTHORITY TO RELEASE SECURITIES, DEPOSITS, ASSETS OR PROPERTY OF DECEDENT NOT LEGAL RESIDENT OF STATE AT TIME OF DECEASE—COUNTY AUDITOR DOES NOT HAVE SUCH AUTHORITY—LEGAL REPRESENTATIVE SHALL FILE PROPER APPLICATION FOR RELEASE OF PROPERTY.

*SYLLABUS:*

1. *A county auditor does not have authority, under the provisions of Section 5348-2 of the General Code, to release from the control or custody, in whole or in part, securities, deposits, assets or property belonging to or standing in the name of a decedent who was not a legal resident of this state at the time of decease, because such authority is lodged solely and exclusively in the Tax Commission of Ohio.*