

any control over appropriations made by any board; the functions and duties of the commission are expended when a tax is levied.

Specifically answering your inquiries, I am of the opinion that:

1. The county commissioners have no control over the appropriation for a district health commissioner, even though the territorial limits of the health district within his jurisdiction are co-terminous with the boundaries of the county.
2. The county commissioners have no control over the appropriation for the county school superintendent.
3. The county budget commission has no jurisdiction to cut appropriations made by subdivisions or districts; its authority over taxation ceases when the budget is completed.

Respectfully,

GILBERT BETTMAN,  
*Attorney General.*

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4245.

APPROVAL, LEASE FOR RIGHT TO USE FOR BOATHOUSE AND DOCKLANDING, LAND AT PORTAGE LAKES—A. T. DURANT—L. L. DURANT.

COLUMBUS, OHIO, April 13, 1932.

HON. I. S. GUTHERY, *Director, Department of Agriculture, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge the receipt of a communication over the signature of the chief of the bureau of inland lakes and parks of the division of conservation in your department submitting for my examination and approval a certain reservoir land lease in triplicate, executed by the conservation commissioner to A. T. Durant and L. L. Durant of Akron, Ohio. By the lease here referred to, there is leased and demised to the lessees above named the right to use and occupy for boathouse, docklanding and walkway purposes the water front and State land in the rear thereof that lies immediately in front of lot No. 5 of the Fuchs and Gehres Addition, Portage Lakes.

This lease has been properly executed by the conservation commissioner and by said lessee, and upon examination of the terms and provisions of this lease, which is one for a term of fifteen years and providing for an annual rental of six dollars (\$6.00), I find that this lease and the conditions and restrictions therein contained are in conformity with the provisions of section 471 and other sections of the General Code relating to reservoir land leases.

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

Respectfully,

GILBERT BETTMAN,  
*Attorney General.*