

3. The bond ordinance recites that the special assessments will first appear on the tax duplicate in the year 1925. This assessing ordinance was passed on December 22, 1924, which will provide for certification on the duplicate for the year 1925; such taxes and assessments, however would not be paid until December, 1925, and June 1926. Following this procedure, the collection of taxes and assessments would not be made until December and June following. The first maturities of the bonds as provided in the bond ordinance is September 1, 1925. There is no certificate of the county auditor to the effect that these assessments will be collected in any other manner, and the assessing ordinance provides that the assessments shall be collected with the other taxes which must necessarily make the collection too late to meet the bonds maturing September 1, 1925.

On account of the failure to make provision for the payment of the bonds and for giving the advertisement as required by statute, and as shown herein, I cannot approve the issue and you are advised not to purchase said bonds.

Respectfully,
C. C. CRABBE,
Attorney General.

2410.

APPROVAL, THE FOLLOWING LEASES: 2 OHIO CANAL LEASES; 2 MIAMI AND ERIE CANAL LEASES; 1 OIL LEASE; 2 HOCKING CANAL LEASES; 3 INDIAN LAKE LEASES AND 29 LAKE ST. MARYS LEASES.

COLUMBUS OHIO, April 22, 1925.

Department of Highways and Public Works, Division of Highways, Columbus, Ohio.

GENTLEMEN:—I have your letter of April 4, 1925, in which you enclose the following leases, in triplicate, for my approval:

OHIO CANAL LAND LEASES.

	<i>Valuation.</i>
To J. F. Kramer land in Fairfield County-----	\$183.33
C. F. Etzkorn, land in Scioto County-----	116.67

MIAMI & ERIE CANAL LAND LEASES.

To the City of Defiance, land in Defiance, Ohio-----	\$1,666.67
Board of Education of Piqua, Ohio, land in City of Piqua----	400.00

OIL LEASES.

To Walter H. Albaugh permission to drill for gas and oil in Shelby County, one-eighth royalty and \$100.00 bonus.

HOCKING CANAL LAND LEASES.

To Andrew Rheinscheld, land in Hocking County-----	\$250.00
The Perry County Fishing Club, land in Hocking County-----	1,000.00

INDIAN LAKE LAND LEASES.

To T. M. Duff, cottage site and boat landing and business-----	\$1,033.34
Ewing Mahan, cottage site and boat landing and business----	833.33
J. R. Beatley, dock-landing and business-----	1,250.00

LAKE ST. MARYS LAND LEASES.

To A. Z. Trittschuh, cottage site and landing-----	\$200.00
J. G. Collin, cottage site and landing-----	200.00
Esther Rubin, cottage site and landing-----	200.00
Mrs. Sarah Rosenthal, cottage site and landing-----	200.00
Thomas Sunderland, cottage site and landing-----	200.00
William Jasperson, cottage site and landing-----	800.00
M. P. Warren, cottage site and landing-----	200.00
Albert Swartz, dock-landing, boat-house and business-----	833.37
Mrs. Jean H. Neely, cottage site and landing-----	200.00
David Armstrong, cottage site and landing-----	200.00
L. N. Rohrbacher, cottage site and landing-----	200.00
Fred Doute, cottage site and landing-----	200.00
Roy Hawkey, cottage site and landing-----	200.00
Julius Wahrer, cottage site and landing-----	200.00
Mary C. Sunderland, cottage site and landing-----	200.00

LAKE ST. MARYS LAND LEASES.

To Jesse Connor, cottage site and landing-----	\$200.00
Mrs. Ora Connor, cottage site and landing-----	200.00
Major M. Connor, cottage site and landing-----	200.00
Grover Rapp, cottage site and landing-----	200.00
Carl Shultz, cottage site and landing-----	200.00
Marcus Rosenthal, cottage site and landing-----	200.00
Arthur Gray, cottage site and landing-----	200.00
Mrs. Marjorie Gerstner, cottage site and landing-----	200.00
Mrs. Adah Sunderland, cottage site and landing-----	200.00
Emil Marx, cottage site and landing-----	200.00
Wm. G. Gibbons, cottage site and landing-----	200.00
Carl A. Peschke, cottage site and landing-----	200.00
Ira Miller, cottage site and landing-----	200.00
William H. Peschke, cottage site and landing-----	200.00

I have carefully examined said leases, find them correct in form and legal, and am therefore returning the same with my approval endorsed thereon.

Respectfully,

C. C. CRABBE,
Attorney General.