

By the lease to the lessee first above named, there is leased and demised to said lessee the right to occupy and use for boathouse, docklanding and walkway purposes the water front and state land in the rear thereof that lies immediately in front of Lot No. 16 of the Oak Point Addition, East Reservoir, Portage Lakes; while in the lease to the other lessee above named, there is leased and demised to such lessee the right to occupy and use for boathouse, docklanding and walkway purposes the water front and state land in the rear thereof that lies immediately in front of Lot No. 242 of the Maple Beach Addition, East Reservoir, Portage Lakes.

Upon examination of these leases, I find that the same have been properly executed by the Conservation Commissioner and by said respective lessees. I also find upon examination of the provisions of these leases and of the conditions and restrictions therein contained that the same are in conformity with the statutory provisions relating to leases of this kind. I am accordingly approving as to legality and form these leases, and the duplicate and triplicate copies thereof, all of which are herewith enclosed.

Respectfully.

JOHN W. BRICKER,
Attorney General.

1015.

APPROVAL, LEASE TO RESERVOIR LAND AT PORTAGE LAKES,
SUMMIT COUNTY, OHIO, FOR RIGHT TO OCCUPY AND USE FOR
BOATHOUSE AND DOCKLANDING PURPOSES—VETERANS OF
FOREIGN WARS, JOSEPH WEIN POST NO. 288.

COLUMBUS, OHIO, July 5, 1933.

HON. EARL H. HANEFELD, *Director of Agriculture, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge the receipt of a recent communication from your department over the signature of the Chief of the Bureau of Inland Lakes and Parks of the Conservation Division, by which communication there is submitted for my examination and approval a certain reservoir land lease in triplicate executed by the conservation commissioner under the authority of section 471, General Code, to Veterans of Foreign Wars, Joseph Wein Post No. 288, Akron, Ohio.

By this lease, which is one for a stated term of fifteen years and which provides for an annual rental of \$18.00, payable in semi-annual installments of \$9.00 each, there is demised and granted to the lessee above named the right to occupy and use for boathouse and docklanding purposes a certain parcel of reservoir land at Portage Lakes, such parcel being at Long Lake adjacent to Long Lake Park on the east side of Lot No. 16, Tract 12, Coventry Township, Summit County, Ohio, and is bounded and described as follows:

“Beginning at a point on the west line of Long Lake, North 56-1/4 deg. West, 140 feet from the northwest corner of the present dock at Long Lake Park; thence along the west line of Long Lake, North 56-1/4 deg. West, 75 feet; thence North 33 3/4 deg. East, 75 feet to a point

in Long Lake, thence in Long Lake, South 56 1/4 deg. East, 75 feet; thence South 33 3/4 deg. West, 75 feet to the place of beginning."

Upon examination of this lease, I find that the same has been properly executed by the Conservation Commissioner and by the lessee above named, by the hand of its commander, pursuant to the authority of a resolution duly adopted by the members of said Post under date of June 20, 1933.

Upon examination of the provisions of this lease and of the conditions and restrictions therein contained, I find the same to be in conformity with the statutory provisions relating to leases of this kind. 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 and triplicate copies thereof, all of which are herewith enclosed.

Respectfully,
JOHN W. BRICKER,
Attorney General.

1016.

CHECKS—NOT SUBJECT TO TAX ASSESSED BY SECTION 751 OF THE RESERVE ACT OF 1932 ENACTED BY CONGRESS, WHEN COLLECTED AND DISBURSED BY PROSECUTING ATTORNEY PURSUANT TO NON-SUPPORT STATUTES BY ORDER OF COMMON PLEAS COURT.

SYLLABUS:

When a prosecuting attorney, by direction of the court, collects and makes disbursement of funds collected by reason of the non-support statutes pursuant to the order of such common pleas court, such checks are not subject to the tax assessed by Section 751, of "The Revenue Act of 1932" enacted by Congress.

COLUMBUS, OHIO, July 5, 1933.

HON. FREDERICK C. MYERS, *Prosecuting Attorney, Marietta, Ohio.*

DEAR SIR:—Your recent request for opinion reads:

"The Common Pleas Court has designated the Prosecuting Attorney of Washington County to receive, collect and pay out all money in non-support cases of the county. This work has been handled by the Prosecutor for seven or eight years past. He, of course, receives no extra compensation therefor, nor are there any funds appropriated especially for expense in carrying out these duties other than the regular appropriations for the Prosecutor's office in general. There are perhaps upwards of nearly a hundred cases of this kind. Also, checks are received from penal institutions, which represent the earnings of various convicts sent to prison for non-support of minor children, and these funds are handled and disbursed by the Prosecutor's office. It is the practice to deposit these funds in a special bank account and issue checks thereon.

The question now arises whether the recent Revenue Act requiring a two-cent tax on each check would apply to such an account as I