

tion of other information with respect to the title to this property since the date of the certification of said abstract by the abstracter, I find that the Pymatuning Land Company, the present owner of record of this property, has a good and indefeasible fee simple title to the property free and clear of all encumbrances except the taxes on this property for the year 1934, which are a lien thereon. In this connection, I am advised that The Pymatuning Land Company is to convey this property to the state of Ohio free and clear of all encumbrances except the taxes on the property for the year 1934, above referred to; and that with respect to such taxes an application is to be made by you on behalf of the Conservation Council to the Tax Commission of Ohio for an order transferring those lands to the tax exempt list under the authority conferred upon the Tax Commission of Ohio by the provisions of sections 5570-1 and 5616 of the General Code of Ohio. The lien of the taxes above referred to on the property here in question is in legal contemplation the lien of the State itself. And, in this view, this lien on the acquisition of the property by the state of Ohio will merge and become lost in the larger fee simple title in and by which the State will then own and hold the property. However, in order that the county auditor may be enabled to transfer this and other properties acquired by the State from The Pymatuning Land Company, to the tax exempt list in his office authorized and provided for in section 5570-1, General Code, it is suggested that upon the delivery and acceptance of the deed of The Pymatuning Land Company conveying these properties to the State, an application should be made immediately for an order of the Tax Commission exempting these properties from taxation under the authority of the sections of the General Code above referred to.

Inasmuch as the conveyance of this property by The Pymatuning Land Company to the state of Ohio for the purposes indicated is in fact a gift of this property to the State for said purposes, no contract encumbrance record or Controlling Board certificate is required as a condition precedent to the right and authority of the Conservation Council to accept this conveyance on behalf of the state of Ohio.

Upon the considerations above noted, the title of The Pymatuning Land Company to this tract of land is approved and the abstract of title to the same is herewith returned to the end that the same, together with the deed executed by The Pymatuning Land Company conveying this property to the State, may on acceptance of such deed by the Conservation Council, be filed with the Auditor of State in the manner provided by law.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

3477.

DISAPPROVAL, BONDS OF PORTSMOUTH CITY SCHOOL DISTRICT,
 SCIOTO COUNTY, OHIO, \$30,411.53.

COLUMBUS, OHIO, November 19, 1934.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

RE: Bonds of Portsmouth City School District, Scioto County, Ohio,
 \$30,411.55.

GENTLEMEN:—I have examined the transcript of the proceedings relating to

the above bond issue. From the information submitted to me, this district has outstanding ninety-one thousand dollars (\$91,000.00) of bonds, issued under the provisions of Amended Substitute Senate Bill No. 175 of the 90th General Assembly. If the information submitted to me is correct, over thirty-nine thousand dollars (\$39,000.00) of this amount is actually in excess of the net indebtedness which may be incurred without a vote of the people. Section 4 of House Bill No. 11 of the third special session of the 90th General Assembly provides that the amount that may be issued under this act is the amount of net floating indebtedness certified by the Auditor of State less the amount of bonds which have been heretofore issued under the provisions of any act of the 90th General Assembly, which bonds are already in excess of the debt limitations which may be incurred.

Since the amount of bonds issued under said Amended Substitute Senate Bill No. 175 which is in excess of the debt limitations is greater than the amount of the net floating indebtedness as of July 1, 1934, as certified by the Auditor of State, it follows that this district cannot take advantage of the provisions of said House Bill No. 11.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

3478.

LIABILITY INSURANCE—MUNICIPALITIES GOVERNED BY SECTIONS
 4221, 4328 AND 4371, G. C., IN PROCURING SAME WHEN.

SYLLABUS:

Municipal corporations in securing public liability insurance covering the liability created by sections 3714-1, General Code, and in which the premium is in excess of five hundred dollars, are governed by sections 4221, 4328 and 4371, General Code.

COLUMBUS, OHIO, November 19, 1934.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN:—This will acknowledge receipt of your request for my opinion which reads as follows:

“Since the enactment of Section 3714-1 G. C., 115 O. L., 206, municipal corporations have been making rather large expenditures covering premiums on public liability insurance policies. These expenditures for one policy in many instances exceed \$500.

Will you kindly advise this Department whether expenditures for such a purpose are governed by the provisions of sections 4328, 5371 and 4221 of the General Code, and should be made only upon express authority of council and by contract entered into after advertisement for bids.”

Section 3714-1, General Code, referred to in your letter, reads as follows:

“Every municipal corporation shall be liable in damages for injury or loss to persons or property and for death by wrongful act caused by the