

1796.

APPROVAL, LEASES TO OHIO CANAL, HOCKING CANAL, MIAMI AND ERIE CANAL, PORTAGE LAKES, INDIAN LAKE, LAKE ST. MARYS AND BUCKEYE LAKE LANDS—DISAPPROVAL, LEASE TO MIAMI AND ERIE CANAL LAND.

COLUMBUS, OHIO, March 2, 1928.

HON. RICHARD T. WISDA, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—I am in receipt of your letter dated March 1, 1928, in which you enclose the following leases, in triplicate, for my approval:

OHIO CANAL

	<i>Valuation</i>
Brillhart & Redman, land lease-----	\$1,666 67
Emma E. Doll, land lease-----	125 00
Ruth, Inez and Zelma Doll, land lease-----	125 00
Harry B. Heaton, land lease-----	500 00
First Trust and Savings Bank (Trustee), land lease-----	13,333 34
D. H. Harwood, land lease-----	700 00
F. J. Marshall, land lease-----	1,083 34
The Pure Oil Co., gas and oil lease ($\frac{1}{8}$ Royalty).	
The Portsmouth Advertising Co., land lease-----	583 30
Red Eagle Bus Co., land lease-----	833 34
Red Eagle Bus Co., land lease-----	600 00
Jacob Stokes, land lease-----	150 00

HOCKING CANAL

	<i>Valuation</i>
Cora Wright Hane, land lease-----	\$210 00

MIAMI AND ERIE

	<i>Valuation</i>
Ralph Bowsman, land lease-----	\$900 00
The Home Banking Company, land lease-----	2,250 00
Cora A. Preiser, land lease-----	300 00
H. W. Rairdon, land lease-----	300 00
Edna M. Burns Snyder, land lease-----	150 00
Maggie Burns Weidner, land lease-----	700 00

PORTAGE LAKES

	<i>Valuation</i>
O. E. Cover, boat house and walkway-----	\$150 00
Wm. Williams, landing and walkway-----	300 00

INDIAN LAKE

	<i>Valuation</i>
Henry N. Middleton, cottage site-----	\$400 00

LAKE ST. MARYS

	<i>Valuation</i>
Village of Celina, water lease-----	\$3,600 00

BUCKEYE LAKE

	<i>Valuation</i>
The Sunfish Club, cottage site-----	\$1,666 67

I am returning the above leases, which have been found correct as to legality and form, with my approval endorsed thereon.

MIAMI AND ERIE

	<i>Valuation</i>
Akron, Canton & Youngstown Railway Company, water lease---	\$973 34

I am unable to enter my approval on the above lease, for the reason that the resolution passed by the company states,

"that the president or vice-president and secretary of this company be, and they are hereby, authorized and directed to execute and deliver on behalf of this company a lease from the State of Ohio for the use of water from the Miami and Erie Canal at Delphos, Ohio."

It is observed that the secretary has failed to sign this lease. Upon the secretary of the company signing this lease, in triplicate, in the presence of two witnesses, I will approve the same.

Respectfully,
EDWARD C. TURNER,
Attorney General.

1797.

COUNTY TREASURER—MAY RECEIVE CHECKS FOR TAXES—TAX REMAINS IN FORCE UNTIL MONEY IS RECEIVED ON CHECK—TAX IS FIRST LIEN.

SYLLABUS:

Under the provisions of Section 2744, General Code, a county treasurer may receive checks from taxpayers, but such receipt shall in no manner be regarded as payment until the money is received on said checks. If payment on said checks is refused by the bank on which it is drawn, the tax will remain in force even though the tax is marked paid and a receipt is given, in reliance upon which a person has bought the land. Said tax is a lien paramount to all other liens and claims.

COLUMBUS, OHIO, March 2, 1928.

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

GENTLEMEN:—Receipt is hereby acknowledged of your recent communication which reads:

"We are hereby withdrawing request for opinion of February 14, 1928, and substituting in its stead the following:

The treasurer of Defiance County in July, 1926, received a check for the payment of taxes on 154 acres of land in that county and marked the taxes 'Paid' upon the tax duplicate. The check was promptly presented for pay-