

In this instance a proportionate fee is payable for only that portion of the year prior to the receiver's appointment and his continued operation of the business is not material. The minimum of twenty-five dollars is applicable.

I desire to point out that Section 7, *supra*, directs the Tax Commission to make a finding, in the case of the appointment of a receiver for a corporation, as to whether the corporation has had the power to exercise its corporate franchise unimpaired by such proceeding. As I construe this, however, the duty of your Commission is merely to ascertain the date when the receiver was appointed and qualified, and when, if at all, the receivership was lifted. The plain language of the statute is that no liability for tax exists during the course of the receivership.

Respectfully,
EDWARD C. TURNER,
Attorney General.

873.

APPROVAL, RESOLUTION FOR SALE OF ABANDONED CANAL LAND
IN MERCER COUNTY.

COLUMBUS, OHIO, August 16, 1927.

HON. GEORGE F. SCHLESINGER, *Director, Department of Highways and Public Works, Columbus, Ohio.*

DEAR SIR:—Receipt is acknowledged of your communication of August 16, 1927, enclosing for my approval, resolution, in duplicate, for the sale of the following abandoned canal land:

“That portion of the southeast Quarter of Section 12, Town 6, South, Range 2 East, Mercer County, Ohio, that is bounded as follows:

Commencing at a point in the east and west half section line of said section, that is 16.78 chains east of the center of said section, measured along said half section line; thence south, parallel to the north and south half section line of said section, 20 chains, more or less, to the northerly line of the county road; thence east along the north line of said road, ten (10) links; thence N. 8° 30' east along the DAMAGE LINE of the Mercer County Reservoir, 20.22 chains, more or less, to a point in the east and west half section line, as run for the State of Ohio by Justin Hamilton in 1847; thence west along the east and west half section line 3.19 chains to the place of commencement, and containing 3.29 acres, more or less.

to Sophia Martens, of Celina, Ohio.

The land is being sold, at private sale, under the provisions of Section 13971 of the General Code, at its appraised value of one hundred (\$100.00) dollars.

Finding that said sale is authorized under the provisions of Section 13971, *supra*, and that said resolution is in proper form and legal, I have entered my approval upon the resolution.

Respectfully,
EDWARD C. TURNER,
Attorney General.