

1. Notes which have been issued by a subdivision under the provisions of Amended Senate Bill No. 382 of the 90th General Assembly, as extended by House Bill No. 9, and as amended by House Bill No. 48 of the second special session of said General Assembly, and have been returned either through the payment or distribution of taxes, or the payment of any other obligation to the issuing subdivision, may, if it be so ordered by the taxing authority of such subdivision, be again issued and negotiated by such subdivision in the manner and for the purposes set forth in section 8 of said act, and it is not necessary for such subdivision to obtain the consent of the tax commission so to do.

2. It is not the duty of the county treasurer to accept such notes of a subdivision in excess of the amount which will be due such subdivision for its current operating expenses at the next ensuing settlement of real, public utility and tangible personal property taxes.

Respectfully,

JOHN W. BRICKER,  
*Attorney General.*

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3480.

APPROVAL, ABSTRACT OF TITLE TO LAND IN ANDOVER TOWNSHIP, ASHTABULA COUNTY, OHIO, OWNED BY THE PYMATUNING LAND COMPANY, FOR PUBLIC PARK, HUNTING AND FISHING GROUNDS.

COLUMBUS, OHIO, November 19, 1934.

HON. WILLIAM H. REINHART, *Conservation Commissioner, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination and approval an abstract of title to certain tracts of land in Andover Township, Ashtabula County, Ohio, which tracts, together with other tracts of land in Williamsfield, Andover and Richmond Townships in said county, the state of Ohio is acquiring from The Pymatuning Land Company. These lands are being acquired for the purpose and to the end that such lands and the waters inundating and submerging the same as a result of the construction and maintenance by the Water and Power Resources Board of the commonwealth of Pennsylvania of the dam at and across the outlet of the Pymatuning Swamp into the Shenango River in Crawford County, Pennsylvania, may be used as a public park and as public hunting and fishing grounds or territory.

These tracts of land are parts of Lots Nos. 45 and 46, according to the original survey of said township, respectively, and are bounded and described as follows:

Parcel 1. Beginning at a point in the center of the highway running East and West between Lots Nos. 45 and 46 in said Township, distant North 89 deg. 45' East, 2085.4 feet from the point of intersection of the center line of said East and West highway with the center line of the highway running North and South along the West line of Lots Nos. 45 and 46 in said Township, said point of in-

tersection of said highways being known as Monument "G" on survey made by R. N. Case, County Surveyor of Ashtabula County, Ohio, and recorded May 20th, 1919 in Volume 4, Page 96, of Ashtabula County Records of Surveys; thence North 0 deg. 13' West, a distance of 2694.8 feet to a point; thence North 89 deg. 57' East, a distance of 145.2 feet to a point; thence North 0 deg. 13' West, a distance of 75 feet to the South line of Lot No. 44 in said Township, said point being also in the South line of lands formerly owned by J. H. Johnson; thence North 89 deg. 57' East, along the South line of said Lot No. 44, a distance of 2827.95 feet to the North-West corner of lands formerly owned by Mabelle F. Boyd, et al., in said Lot No. 45; said line being also the South line of lands in Lot No. 44 formerly owned by J. H. Johnson, Joseph Stinson and Mabelle F. Boyd; thence South 0 deg. 23' East, along said Boyd lands, a distance of 2767.5 feet to the center of said East and West highway; thence South 89 deg. 45' West, along the center of said highway, a distance of 2971.9 feet to the place of beginning.

Parcel 2. Beginning in the center of the highway running East and West between Lots Nos. 45 and 46 in said Township, distant North 89 deg. 45' East, 1664.5 feet from Monument "G," as described in Parcel one herein; thence Easterly along the center of said East and West highway, a distance of 2818.2 feet to the North-West corner of lands formerly owned by Mabelle F. Boyd in said Lot No. 46; thence South 1 deg. 59' East, along the West line of said Boyd lands, a distance of 2319.8 feet to a point in the North line of lands formerly owned by the heirs of Theodore L. Wade; thence Westerly along the North line of said Wade lands, a distance of 1482.7 feet to a post; thence North 0 deg. 17' West, a distance of 986.7 feet along the East line of lands formerly owned by said Wade heirs, to a post; thence North 89 deg. 54' West, along the North line of lands of said Wade heirs, a distance of 1402 feet to a point; thence North along the East line of lands formerly owned by the Estate of A. A. Moore, a distance of 1317.3 feet to the center of said East and West highway, the place of beginning, and containing in the two parcels above described, about 303 acres of land.

These tracts of land are the same as those conveyed by The Realty Guarantee and Trust Company to The Pymatuning Land Company by deed under date of December 30, 1921, which is recorded in Deed Volume 264, page 341, of the Record of Deeds in the office of the Recorder of Ashtabula County, Ohio.

Upon examination of the abstract of title submitted to me and upon consideration 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 these 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 section 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 these tracts 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.*

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3481.

APPROVAL, BONDS OF PARMA CITY SCHOOL DISTRICT, CUYAHOGA COUNTY, OHIO—\$9,200.00.

COLUMBUS, OHIO, November 19, 1934.

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

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3482.

APPROVAL, BONDS OF CUYAHOGA COUNTY, OHIO, (ST. CLAIR ROAD No. 3) \$5,000.00.

COLUMBUS, OHIO, November 19, 1934.

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