ship, Clermont County, Ohio, leasing and demising to the State for the purpose therein stated tracts of land in said township and county.

The leases here in question, designated with respect to the number of the lease, the owner of the property and the acreage of land covered by the respective leases, are as follows:

Number	Name	Acreage
2249	Alonzo C. Goff	98
2251	L. J. Hawley	50
2252	Lucian T. Maham	50
2253	D. L. Maham	91.56

Each and all of these leases are for a term of five years and in each instance the property described is leased to the State for the sole purpose of a state game refuge. And, in this connection, it is noted that as to each of these leases the Conservation Council, acting through you as Conservation Commissioner, has made an order setting aside the lands described in the lease for the purpose of a state game and bird refuge, as provided for in section 1435-1, General Code.

Upon examination of these leases, I find that the same have been executed and acknowledged by the respective lessors in the manner provided by law. 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 statutory provisions relating to the execution of leases of this kind.

I am accordingly approving these leases as to legality and form, as is evidenced by my approval endorsed upon the several leases and upon the duplicate copies thereof, all of which are herewith returned.

Respectfully,

JOHN W. BRICKER,

Attorney General.

3411.

APPROVAL, BONDS OF CITY OF FINDLAY, HANCOCK COUNTY, OHIO, \$32,500.00.

Columbus, Ohio, November 8, 1934.

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

3412.

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

COLUMBUS, OHIO, November 10, 1934.

Hon. William H. Reinhart, Conservation Commissioner, Columbus, Ohio.

Dear Sir:—You have submitted for my examination and approval an abstract of title of a certain tract of land now owned of record by The Pymatuning Land

1546 OPINIONS

Company in Williamsfield Township, Ashtabula County, Ohio, and which, together with other tracts of land in Richmond, Andover and Williamsfield Townships in said county, is to be acquired by the State for public park, game refuge, fishing and hunting purposes under the authority confered by sections 472 and 1435-1, General Code, and which is to be used for said purposes in connection with the reservoir that has been and will be created by the inundation and submergence of said land caused by and arising out of the construction by the Water and Power Resources Doard of the Department of Forests and Waters of the Commonwealth of Pennsylvania of a dam at and across the outlet of the Pymatuning Swamp into the Shenango River in Crawford County, Pennsylvania.

Said tract of land is a part of Lot 5 in Section 6 of the original survey of lands in said township and is more particularly bounded and described as follows:

Situated in the Township of Williamsfield, County of Ashtabula and State of Ohio, and known as being part of Lot No. 5 in Section No. 6, according to the original survey of lands in said Township, and bounded and described as follows:

Beginning at a point in the center of the highway running North and South along the West line of said Lot No. 5, at the South-West corner of said lot, and known as Monument "O" as shown 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; said point being also the North-west corner of lands now or formerly owned by Etta French; thence Easterly along the center line of the highway running East and West on the line between Lots numbers 4 and 5 in said Section No. 6 a distance of about 2026.86 feet to a point; thence North-Easterly along the center of the highway, the same being the line between lands formerly owned by L. E. Mullen and lands formerly owned by Chauncey French, et al., a distance of 1103.9 feet to a point in the Ohio-Pennsylvania State line; thence Northerly along said Ohio-Pennsylvania State line, a distance of 1199.1 feet to the South-east corner of lands now or formerly owned by William F. Martin, said point being also the South-East corner of Lot No. 6 in said Section No. 6; thence Westerly along the South line of said Martin lands, said line being also the South line of said Lot No. 6 in said Section No. 6, a distance of 2978 feet to the Northwest corner of said Lot No. 5, the same being the center of the highway; thence Southerly along the center of said highway, the same being the West line of said Lot. No. 5, a distance of 1769.7 feet to the center of said East and West highway, the place of beginning, and containing about 1121/2 acres of land.

The tract of land above described is the same as that conveyed to The Pymatuning Land Company by The Realty Guarantee and Trust Company by deed under date of December 30, 1921, and recorded in Vol. 263, page 421, of the Record of Deeds in the office of the Recorder of Ashtabula County, Ohio.

Upon examination of the abstract of title submitted and upon the consideration of other information which has been submitted to me and made a part of the abstract, I find that The Pymatuning Land Company, the owner of record of the above described tract of land, has a good and indefeasible fee simple title to this property, and that the same is free and clear of all liens and other encumbrances except the undetermined taxes for the year 1934, which are a lien upon the property. With respect to these taxes, I am advised that pursuant to the agreement

made and entered into by and between The Pymatuning Land Company through its authorized agents and representatives, and the Conservation Council of the State of Ohio represented in your official capacity as Conservation Commissioner, this property is to be conveyed to the State of Ohio without payment of such taxes by The Pymatuning Land Company and without any obligation on the part of said company to make such payment. When the title to this property passes to the State of Ohio by the deed of conveyance to be hereafter executed by The Pymatuning Land Company, the lien of said taxes, being in legal contemplation the lien of the State itself, will merge and be lost in the larger fee simple title by which the State will then own the property. In this connection, it may be added that although the lien of the State for taxes upon this property will as a matter of law be merged in the larger title in and by which it will acquire, own and hold this property after the execution and delivery of the deed of The Pymatuning Land Company, you should, as Conservation Commissioner representing the Conservation Council in this transaction, make application to the Tax Commission of Ohio for an order placing this property upon the tax exempt list in the office of the Auditor of Ashtabula County as authorized and provided for in sections 5570-1 and 5616, General Code.

The acquisition of the above described property will not require any expenditure of funds from the State Treasury, and for this reason no contract encumbrance record or Controlling Board certificate is required with respect to the transaction by which the State of Ohio is to acquire title to this property.

The corrected abstract of title of the above described tract of land is hereby approved and the same is hereby returned to you to the end that when the deed conveying this property to the State of Ohio has been executed and delivered by The Pymatuning Land Company, and the same has been accepted by the Conservation Council and approved by the Attorney General, this abstract of title and the deed above referred to may be filed with the Auditor of State as required by the statute in such case made and provided.

Respectfully,

JOHN W. BRICKER,

Attorney General.

3413.

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

COLUMBUS, OHIO, November 10, 1934.

Hon. WILLIAM H. REINHART, Conservation Commissioner, Columbus, Ohio.

Dear Sir:—You have submitted for my examination and approval an abstract of title of a certain tract of land now owned of record by The Pymatuning Land Company in Williamsfield Township, Ashtabula County, Ohio, and which, together