Section 2293-I, General Code, defines "permanent improvement" as follows:

"'Permanent improvement' or 'improvement' shall mean any property, asset or improvement with an estimated life or usefulness of five (5) years or more, including land and interest therein, and including reconstructions, enlargements and extensions thereof having an estimated life or usefulness of five years or more. Reconstruction for highway purposes shall be held to include the resurfacing but not the ordinary repair of highways."

Section 2293-2 also provides:

"The estimate of the life of permanent improvements proposed to be acquired, constructed, improved, extended or enlarged from the proceeds of any bonds shall be made in any case by the fiscal officer of the subdivision and certified by him to the bond-issuing authority and shall be binding upon such authority."

In this case, the estimate of the life of the improvement sought to be acquired by this issue as made by the fiscal officer is four years, which estimate, of course, is binding upon the taxing authority of this village. Since this is not a permanent improvement within the meaning of the Uniform Bond Act, I am of the view that bonds cannot be issued for this purpose in view of said estimate. It is my advice, therefore, that you do not purchase these bonds.

Respectfully,

JOHN W. BRICKER,

Attorney General.

5929.

APPROVAL—CERTIFICATE OF AMENDMENT TO THE ARTICLES OF INCORPORATION OF DANIEL BOONE PIONEER LIFE INSURANCE COMPANY.

COLUMBUS, OHIO, August 4, 1936.

HON. GEORGE S. MYERS, Secretary of State, Columbus, Ohio.

DEAR SIR: I have examined the certificate of amendment to the articles of incorporation of Daniel Boone Pioneer Life Insurance Com-

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pany which you have submitted to me for my approval. Finding the same not to be inconsistent with the constitution or laws of the United States or of the state of Ohio, I have endorsed my approval thereon.

Respectfully,

JOHN W. BRICKER,
Attorney General.

5930.

APPROVAL—CORRECTED LEASE TO LAND IN BLANCHARD TOWNSHIP, HANCOCK COUNTY, OHIO, FOR STATE GAME REFUGE—ANNABELL STITT

COLUMBUS, OHIO, August 4, 1936.

Hon. L. Wooddell, Conservation Commissioner, Columbus, Ohio.

DEAR SIR: This is to acknowledge the receipt of your communication under date of August 3, 1936, submitting for my examination and approval a corrected lease executed by one Annabell Stitt of Blanchard Township, Hancock County, Ohio, by which there is leased and demised to the State of Ohio, through you as Conservation Commissioner acting for the Conservation Council certain tracts of land, aggregating in amount 332.63 acres, in the township and county above named, which several tracts of land are more specifically described in said lease.

This lease, as originally executed, was under consideration in Opinion No. 5909 directed to you under date of July 28, 1936, wherein the lease was disapproved for the reason that the execution of the same was not in conformity with the requirements of Section 8510, General Code, in that the lease instrument was subscribed by only one witness to the signature of the lessor. The lease, as now submitted to me, has been corrected in this respect, and upon examination of the corrected lease submitted, I find that the same has been executed and acknowledged by the lessor in the manner required by law.

Upon examination of the provisions of the lease and of the conditions and restrictions therein contained, I find that the same are in conformity to the provisions of Sections 1435-1, 1438-1 and other statutory enactments relating to leases of this kind. It is noted further in this connection that the Conservation Council, pursuant to the authority conferred upon it by Section 1435-1, General Code, has made an order setting aside the lands covered by this lease, for state game refuge purposes which is the stated purpose for which this property was leased to the state by the lessor above named.