

of said parcels of land by the railway company. I further assume, in the consideration of said leases, that the respective parcels of abandoned Ohio Canal lands covered thereby, have not been applied for by any municipal corporation in which said parcels of land, or either of them, may be located, or by an adjacent municipal corporation or other political subdivision in said county.

Assuming this regularity upon your part in the execution of these leases, I find that the same have been properly executed in accordance with the authority of the legislature above referred to, and that the provisions of said leases are in conformity with said act and with other statutes relating to the execution of leases of this kind.

Said leases are accordingly approved by me as to legality and form, and my approval is endorsed upon said leases and upon the duplicate and triplicate copies thereof, all of which are herewith returned to you.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

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2837.

APPROVAL, LEASE TO OHIO CANAL PROPERTY IN AKRON, SUMMIT COUNTY, OHIO FOR RAILROAD RIGHT OF WAY PURPOSES—BALTIMORE AND OHIO RAILROAD COMPANY.

COLUMBUS, OHIO, January 16, 1931.

HON. A. T. CONNAR, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination and approval a certain canal land lease in triplicate, executed by the state of Ohio through you as superintendent of public works and director of said department, by which, in consideration of an annual rental of two hundred and eighty-one dollars to be paid to the state of Ohio, there is leased and demised to the Baltimore and Ohio Railroad Company, for a term of fifteen years, the right to use and occupy for railroad right of way purposes that portion of the Ohio Canal property located at Akron, Summit County, Ohio, described as follows:

“Beginning at the point where the westerly line of the lands of the Ohio Canal is intersected by the center line of the C. T. & V. Branch of the Baltimore and Ohio Railroad at Station 1845 plus 93.9; thence with said westerly line of canal lands, the following two courses; North 10 degrees, 37 minutes East 93.0 feet and North 44 degrees, 05 minutes East 9.4 feet; thence parallel to and 100.0 feet at right angles from said center line, intersecting the base line for canal property at Station 1789 plus 07.9, South 69 degrees, 08 minutes East 113.4 feet to the easterly line of said canal lands; thence with said easterly line of canal lands, the following four courses; South 28 degrees 29 minutes West 81.1 feet; intersecting with said center line at Station 1846 plus 85.3, South 15 degrees, 04 minutes West 80.2 feet; South 41 degrees, 56 minutes East 51.4 feet and South 22 degrees 12 minutes East 1.8 feet; thence parallel to and 85 feet at right angles from said center line, intersecting said base line at Station 1790 plus 98.5, North 69 degrees, 08 minutes West 141.8 feet to the westerly line of said canal lands; thence with said westerly line of canal

lands, the following two courses; North 20 degrees, 27 minutes East 73.2 feet and North 10 degrees, 37 minutes East 12.0 feet to the point of beginning, containing 0.43 of an acre."

Upon examination of said lease I find that the same has been executed by the parties thereto in the manner required by law, and that the provisions of said lease are in conformity with Sections 13965, et seq., General Code, and with other statutory enactments relating to leases of this kind.

Said lease is accordingly approved by me as to legality and form, as is evidenced by my endorsed approval upon said lease and upon the duplicate and triplicate copies thereof, all of which are herewith returned to you.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

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2838.

DISAPPROVAL, BONDS OF VILLAGE OF COVINGTON, MIAMI COUNTY,  
OHIO—\$4,200.00.

COLUMBUS, OHIO, January 17, 1931.

*Industrial Commission, Columbus, Ohio.*

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2839.

STATE TAXES—TAXES THAT COME WITHIN SUCH DEFINITION DISCUSSED—LANDS OF MIAMI UNIVERSITY NOW HELD BY LESSEES ARE EXEMPT FROM LEVY CREATING COMMON SCHOOL FUND.

**SYLLABUS:**

1. *The 2.65 mill tax levy provided for by Section 7575, General Code, is a state tax, within the comprehension of the term "state taxes" as used in the act establishing Miami University (7 O. L., 184), by the terms of which act certain lands thereby vested in "The president and trustees of Miami University", were exempted from the payment of "state taxes" so long as said lands remained so vested in said corporation.*

2. *The Auditor of Buller County is not authorized to extend, on the tax duplicate of Buller County, the 2.65 mill tax levy provided for school purposes by Section 7575, General Code, as against lands vested in the president and trustees of Miami University by virtue of an act of the legislature establishing said university, which lands were by the terms of the act exempted from the payment of "state taxes" so long as they remained vested in said corporation, and the said tax may not be collected from the immediate lessees of said lands.*