

as to this, it may be observed that after the Tax Commission acts on the abstract of real property submitted to it by the county auditor, the county auditor may be required to make the additions and deductions to or from each tract, lot or parcel of real property in the taxing district or districts affected by the order made by the Tax Commission.

By way of answer to your fourth question, it may be said that if the county auditor is not able to make an appraisal of real property in his county for the year 1937, the tax list and duplicate of this particular county for the year 1937 will necessarily carry the taxable real property in the county and in the several taxing districts therein at the present valuation thereof, subject to such changes only as may be effected by any action now taken by the Tax Commission on the abstract of real property submitted to it, and subject to such further changes in the valuation of particular parcels as may thereafter be made by the county auditor acting under the authority conferred upon him by Section 5548-1, General Code.

Respectfully,

HERBERT S. DUFFY,

*Attorney General.*

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1400.

APPROVAL—GRANTS OF EASEMENT EXECUTED TO THE  
STATE OF OHIO BY SEVERAL PROPERTY OWNERS IN  
ALLEN, DELAWARE AND CLERMONT COUNTIES,  
OHIO.

COLUMBUS, OHIO, October 28, 1937.

HON. L. WOODDELL, *Conservation Commissioner, Columbus, Ohio.*

DEAR SIR: You have submitted for my examination and approval certain grants of easement executed to the State of Ohio, by several property owners in Allen, Delaware and Clermont Counties, Ohio, conveying to the State of Ohio, for the purposes therein stated, certain tracts of land in said counties.

The grants of easement here in question, designated with respect to the number of the instrument, the location of the land by township and county, and the name of the grantor, are as follows:

Number	Township	Name	County
1118	Marion	Tssachar Miller	Milan
1119	Marion	Willis McBride	Milan
1120	Marion	Iona Baxter	Milan
1139	Liberty	Clara D. Taite	Delaware
1141	Liberty	Lonnis Dennison	Delaware
1142	Franklin	W. A. Work	Clermont
1143	Franklin	Frank Robinson	Clermont
1144	Franklin	Alfred Bratton	Clermont
1146	Franklin	Walter Fredrick	Clermont
1147	Franklin	Emerson Metzger	Clermont
1149	Franklin	L. M. Broadwell	Clermont
1150	Franklin	J. L. Broadwell	Clermont

By the above grants there is conveyed to the State of Ohio, certain lands described therein, for the sole purpose of using said lands for public fishing grounds, and to that end to improve the waters or water courses passing through and over said lands.

Upon examination of the above instruments, I find that the same have been executed and acknowledged by the respective grantors in the manner provided by law and am accordingly approving the same as to legality and form, as is evidenced by my approval endorsed thereon, all of which are herewith returned.

Respectfully,

HERBERT S. DUFFY,  
*Attorney General.*

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1401.

APPROVAL — BONDS OF MCGUFFEY-McDONALD RURAL SCHOOL DISTRICT, HARDIN COUNTY, OHIO, \$85,000.00.

COLUMBUS, OHIO, October 28, 1937.

*The Industrial Commission of Ohio, Columbus, Ohio.*

GENTLEMEN :

RE: Bonds of McGuffey-McDonald Rural School Dist.,  
Hardin County, Ohio, \$85,000.00.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise all of an issue