northwesterly on a line parallel to and fifty-five (55') feet west of the westerly line of North Eric Street, twenty-six (26') feet; thence northerly along the easterly line of the State Canal property, as shown by G. F. Silliman's survey of the Ohio Canal through said City of Massillon, made under the direction of the State Board of Public Works in the Summer of 1911, forty-nine (49') feet, more or less, to the point of commencement, and containing thirty-one hundred and twenty-five (3125) square feet, more or less."

The lease here in question is one executed by you under the authority of Amended Senate Bill No. 235 enacted by the 88th General Assembly under date of April 19, 1929.

Under the provisions of Section 5 of this act, (113 O. L., 532, 534) the City of Massillon was permitted to file an application for the lease of the property here in question and of other abandoned Ohio Canal lands in said city, within one year from the effective date of said act. Although the lease instrument here presented, contains no recital to this effect, I assume that the City of Massillon has made no application for the lease of the above described parcel of abandoned Ohio Canal land; and that in this situation you are authorized to lease this land to the above named lessee under the authority of Section 18 of said act.

The lease here in question is one for a term of ninety-nine years, renewable forever and providing for an annual rental of six percent on the appraised value of the parcel of land covered by the lease, which appraised value for the first fifteen year period of the term of the lease is \$2500.00; and, in this connection, it is provided in the lease that there shall be a reappraisal of this parcel of land at the end of each fifteen year period during the full term of the lease and that thereafter the annual rental shall be at the rate of six percent of such successive valuations.

The above noted provisions of this lease, as well as all others therein contained, are in conformity with the provisions of the above noted act of the 88th General Assembly, and are in conformity with other statutory provisions relating to leases of this kind.

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

Respectfully,

GILBERT BETTMAN,

Attorney General.

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APPROVAL, ABSTRACT OF TITLE TO LAND OWNED BY CLARENCE M. WALKER, IN MARION COUNTY, OHIO.

COLUMBUS, OHIO, June 6, 1932.

Hon. O. W. Merrell, Director of Highways, Columbus, Ohio.

DEAR SIR:—You have submitted for my examination an abstract of title, warranty deed, encumbrance estimate No. 1384, copy of the approval of the controlling board and tax receipt covering first half of 1931 taxes, relating to the

proposed purchase of a tract of land in Marion County, Ohio, from Clarence M. Walker.

The abstract, certified under date of May 11, 1932, discloses that said Clarence M. Walker has a good and merchantable fee simple title to the property described in the caption of the abstract, subject to the following encumbrances:

- 1. The mortgage, in the amount of \$3,000.00 dated June 20, 1929, made by Clarence M. Walker to the Home Building, Savings and Loan Company (p. 77, abstract).
- 2. A judgment against Clarence M. Walker in the amount of \$636.78 (p. 78, abstract).
- 3. A judgment against Clarence M. Walker in the amount of \$1,685.63 (p. 78, abstract).
- 4. Taxes for the year of 1932 are now a lien upon said property. The abstract states "that all taxes and spec al as essments against said premises for the year 1931 and all prior years are paid in full." However, there is included among the papers submitted for my examination the tax receipt for only the first half of the 1931 taxes. Hence, whether the abstracter means that all of the taxes for the year 1931, including the installment due December, 1931, and the installment due June, 1932, are paid, or whether he means merely that all of the taxes payable in the year 1931 have been paid, thereby leaving unpaid the taxes for the second half of the year 1931, due in June, 1932, is uncertain and will have to be ascertained.

The proposed deed by Clarence M. Walker and Myrna Walker, his wife, dated March 10, 1932, is executed in proper form, with release of dower, to convey a fee simple title to the property therein described to the State of Ohio, and the grantors covenant "that said premises are free and clear from all encumbrances whatsoever except taxes and assessments payable after this date." I wish here to point out that the description used in the proposed deed is not framed in the same terms as the description in the caption of the abstract, and therefore it is impossible for me to tell whether all of the land described in the proposed deed to the state is included within the description of the land described in the abstract's caption. I am passing only upon the status of the title of the land described in said caption, and I am leaving it to you to make sure that the land described in the deed to the state is contained within said caption tract of land.

Encumbrance estimate No. 1384 discloses that there is sufficient money in the proper appropriation account to make said purchase. The State Controlling Board has given its approval thereto.

Enclosed please find all of the documents and papers whose reception was acknowledged above.

Respectfully,

GILBERT BETTMAN,

Attorney General.