

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

Respectfully,

HERBERT S. DUFFY,  
*Attorney General.*

1311.

APPROVAL—RESERVOIR LAND LEASES COVERING PARCELS AT BUCKEYE LAKE, OHIO.

COLUMBUS, OHIO, October 14, 1937.

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

DEAR SIR: You have submitted for my examination and approval a number of reservoir land leases in triplicate, among which were those hereinafter designated which granted and demised to the several lessees therein named parcels of reservoir land at Buckeye Lake, Ohio.

The leases here referred to are each and all for a stated term of fifteen years and provide for an annual rental of six per centum upon the appraised value of the parcel of land covered by the lease. Designated with respect to the names of the several lessees, the locations of the several parcels covered by the leases and the annual rentals provided for, these leases are:

Lessee	Location of Property	Rental
Martha Mae Palmer,	Pt. of S. W. $\frac{1}{4}$ of S. 27, T. 17, R. 18, of Lot No. 41, Fairfield County, Ohio	\$6.00
G. A. Marquardt	N. W. cor. of S. 24, T. 17, R. 18, Fairfield County, Ohio	36.00
B. F. Kessie	Pt. of N. E. $\frac{1}{4}$ of S. 28, T. 17, R. 18, Emb. Lot No. 40, Fairfield County, Ohio	36.00

Upon examination of these lease instruments, I find that the same have been properly executed by you as Conservation Commissioner, acting on behalf of the State of Ohio, and by the respective lessees therein named. I further find, upon examination of the leases and of the conditions and restrictions therein contained, that these same are in conformity with Section 471, General Code, under authority of which these leases

are executed, and with other statutory enactments relating to leases of this kind.

I am accordingly approving the leases above mentioned as to legality and form, as is evidenced by my approval endorsed thereon and upon the duplicate and triplicate copies of each of these leases, all of which are herewith returned to you.

Respectfully,

HERBERT S. DUFFY,

*Attorney General.*

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1312.

SHERIFF OF COUNTY AND DEPUTY OF TAX COMMISSION  
OF OHIO INCOMPATIBLE.

*SYLLABUS:*

*The sheriff of a county cannot accept appointment as a deputy of the Tax Commission of Ohio, in the collection of Use Tax assessments authorized to be collected under Section 5546-38, General Code, for the reason that the sheriff is charged by law with being the chief law enforcement officer of the county in which he was elected, and his serving as sheriff and as a deputy of the Tax Commission at the same time, creates an untenable condition which makes the holding of both such offices incompatible, and against the public interests.*

COLUMBUS, OHIO, October 14, 1937.

HON. JOHN M. KIRACOFFE, *Prosecuting Attorney, Preble County, Eaton, Ohio.*

DEAR SIR: This will acknowledge receipt of your letter of recent date, which reads as follows:

"The sheriff of our county has requested your opinion on the following matter, to wit:

K. N. P., represented to be an attorney for the Tax Commission of Ohio, brought to the office of the sheriff of this county, J. F., an order from the Tax Commission, a copy of which I have enclosed, appointing K. N. P. and/or J. F., sheriff of Preble County; Ohio, as deputies under Section 3546-38, of the General Code of Ohio, to demand payment of certain Use Tax on an automobile purchased out of the State