

4841.

APPROVAL, BONDS OF MIAMISBURG CITY SCHOOL DISTRICT,
MONTGOMERY COUNTY, OHIO—\$5,000.00.

COLUMBUS, OHIO, December 28, 1932.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

4842.

CONSERVATION COUNCIL—MAY ACCEPT CONVEYANCE OF LAND
FOR PUBLIC PARK AND RESERVOIR PURPOSES SUBJECT TO AN
EASEMENT—SUCH LAND WOULD BE EXEMPT FROM TAXATION.

SYLLABUS:

The State of Ohio may accept a deed of conveyance from the Pymatuning Land Company for a tract of land in Williamsfield, Andover and Richmond Townships, Ashtabula County, Ohio, owned by said company, subject to the easement or right of the Commonwealth of Pennsylvania to submerge this tract of land or a part thereof in connection with the construction of the Pymatuning Dam across the Shenango River in Crawford County, Pennsylvania.

Subject to the approval of the Attorney General, the Conservation Council in the Division of Conservation is authorized to accept a conveyance of this tract of land on behalf of the State of Ohio for public park and reservoir purposes.

Such tract of land, when the same is conveyed to the State of Ohio for this purpose, will be exempt from state and local taxation.

COLUMBUS, OHIO, December 28, 1932.

HON. T. S. BRINDLE, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge the receipt of your recent communication in which you request my opinion on a number of questions relating to the proposed acquisition by the State of Ohio of a certain tract of land containing about 5,018 acres in Williamsfield, Andover and Richmond Townships, Ashtabula County, Ohio, which land will be partly submerged by the construction of the Pymatuning Dam across the Shenango River in Crawford County, Pennsylvania.

The tract of land here in question, which is owned by the Pymatuning Land Company, was the subject of a communication which I directed to you under date of September 7, 1932. In this communication you were advised that as long as the Pymatuning Land Company held title to this land the State of Ohio would have no proprietary rights in and with respect to the reservoir which will be created by the submergence of these lands in and by the construction of the dam above referred to; and that in this situation neither the State nor the public could exercise any ordinary proprietary or public rights in the reservoir or in the other lands of the Pymatuning Land Company surrounding the same.

You were further advised, accordingly, that in this situation the reservoir on the Ohio side would not have the status of a public park and that neither the Division of Conservation nor any other department of the State government would have any authority to expend any part of the moneys appropriated to it, in improving this reservoir and surrounding land as a public park, or otherwise.

In my former communication to you, attention was called to the fact that these lands, though the same may be partly submerged, would as the property of the Pymatuning Land Company be subject to State and local taxation. And