

giving notice of the sale of the bonds on June 4, 1926.

Section 3924 of the General Code provides that such advertisement shall be for four weeks in two newspapers of general circulation in the municipality.

In the case of State of Ohio vs. Kuhner and King, 107 O. S., 406, the court held as follows:

"The requirement of section 1206, General Code, that 'the state highway commissioner shall advertise for bids for two consecutive weeks,' is mandatory, and the contract entered on June 14 for advertisement in two weekly newspapers of the county on June 6th and June 15th is invalid."

You are therefore advised not to purchase said bonds.

Respectfully,
C. C. CRABBE,
Attorney General.

3465.

APPROVAL, LEASES ON OHIO, MIAMI & ERIE CANALS, BUCKEYE LAKE, ST. MARYS LAKE, INDIAN LAKE AND EAST RESERVOIR, AKRON, OHIO.

COLUMBUS, OHIO, June 18, 1926.

Department of Highways and Public Works, Division of Public Works, Columbus, Ohio.

GENTLEMEN:—I have your letter of June 4, 1926, in which you enclose the following leases in triplicate for my approval:

<i>Ohio Canal</i>	Valuation
To John Rapp, Sr., land lease.....	\$200 00
T. J. Shannon, land lease.....	100 00
Taylor Hardware Co., land lease.....	500 00
Isaak Walton League, et al, Park and Recreation Purpose....	500 00
George A. Youngman, land lease.....	300 00
Buckeye Cereal Co., water lease.....	1,000 00

<i>Miami and Erie Canal</i>	Valuation
To Village of Franklin, land lease.....	\$3,033 34

<i>Buckeye Lake</i>	Valuation
To C. M. Crumley, Yard and Dock-landing.....	\$200 00

<i>Lake St. Marys</i>	Valuation
To Edward P. Gibson, cottage site.....	\$200 00
W. G. Halley, cottage site.....	200 00
Thane C. Hecox, cottage site.....	200 00
Harvey Martin, cottage site.....	200 00
Chas. Nichelson, cottage site.....	3,333 34

<i>Indian Lake</i>	Valuation
To William Bosken, walkway and dock-landing-----	\$100 00
Violet C. Bryan, cottage site and landing-----	1,666 66

<i>East Reservoir—Akron, Ohio</i>	Valuation
To Cora and Geo. Miller, boat-house and dock-landing-----	\$100 00

I have carefully examined said leases, find them correct in form and legal, and am therefore returning the same with my approval endorsed thereon.

Respectfully,
C. C. CRABBE,
Attorney General.

3466.

TAXATION—LAKE FRONT LANDS LEASED UNDER PROVISIONS OF SECTION 3699-1 GENERAL CODE BY CITY OF CLEVELAND NOT SUBJECT TO TAXATION AS PERSONAL PROPERTY.

SYLLABUS:

Piers and wharves constructed, used and operated on submerged or artificially filled lands in Lake Erie, the title to which is in the State of Ohio, and leased under the provisions of section 3699-1, General Code, by the city of Cleveland to navigation companies, in aid of navigation and water commerce, for a period of forty years without right of renewal, are not subject to taxation; but any interests of the lessees under the lease in the structures and other improvements erected upon said land are subject to taxation as personal property.

COLUMBUS, OHIO, June 21, 1926.

The Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—Acknowledgment is hereby made of your recent communication, which reads as follows:

“Along herewith we send you a copy of a lease entered into by and between the City of Cleveland and the C. and B. and D. and C. Companies and which covers part of the lake front in the city of Cleveland, known as the East Ninth Street Pier and the structures thereon. The Commission is called upon to pass on the liability of this property to taxation.

“Along with the lease we are transmitting to you two briefs which have been filed with us, one by Goulder, White and Garry, representing the boat companies, the other by H. R. Cuyler, representing the auditor of Cuyahoga County

“Involving as it does the rights of the State, of the City of Cleveland and of the boat companies, we desire to submit the matter to you for your opinion.

“In the event that the lease itself does not disclose sufficient information to enable you to arrive at a determination, we will be glad to furnish you with any additional details which may be necessary to enable you to advise us.”