

provided for by this statute the whole amount of the tax must be paid at least one full month before the expiration of the period of one year from the date of the accrual of the tax and that no discount can be allowed upon partial payments as such. It follows therefore that if partial payments are made and the balance of the tax is paid within the year, the discount will be figured only from the date of the final payment of the tax.

With respect to your second question which is as to the amount upon which interest is to be charged where a partial payment is made within a year after the tax accrues, and the remainder of the tax is paid after the expiration of such year, it is to be observed that no provision is made for a partial payment of the tax; and whether such tax is as a matter of fact paid in installments or otherwise the whole amount of the tax must be paid within the year; otherwise, the taxpayer is subject to the interest charge provided for by this section, which is eight per cent upon the whole amount of the tax.

Respectfully,

JOHN W. BRICKER,
Attorney General.

6639.

APPROVAL—GRANT OF EASEMENT TO LAND IN LINTON
TOWNSHIP, COSHOCTON COUNTY, OHIO—BOY SCOUT
TROOP.

COLUMBUS, OHIO, January 11, 1937.

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

DEAR SIR: You have submitted for my examination and approval a certain grant of easement, No. 130, executed to the State of Ohio by The Boy Scout Troop of Linton Township, Coshocton County, Ohio, conveying to the State of Ohio, for the purposes therein stated, a certain tract of land in said township and county.

By the above grant 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 and water courses passing through and over said lands.

Upon examination of the above instrument, I find that the same has been executed and acknowledged by the grantor 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,

JOHN W. BRICKER,
Attorney General.