

following sections of the chapter entitled "fences" do not apply to "lands laid out into lots outside of municipal corporations." It is quite evident to me that the lots referred to in Section 5908, supra, refer to building allotments where lots are laid out for building purposes and not to the lots set aside for burial purposes as provided in Section 10103, supra.

From the foregoing discussion and authorities cited, it is my opinion that where land owned by a cemetery association outside of a municipality adjoins land of other persons, that it is the duty of such cemetery association under the provisions of Sections 5908, et seq., of the General Code, to participate in the cost of the repairing or building of a partition fence, provided such fence will be of some benefit to the lands of such cemetery association.

Respectfully,

EDWARD C. TURNER,

*Attorney General.*

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1475.

APPROVAL, BONDS OF BREWSTER VILLAGE SCHOOL DISTRICT, STARK COUNTY, OHIO—\$85,000.00.

COLUMBUS, OHIO, December 30, 1927.

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

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1476.

INCORPORATION OF TERRITORY IMMEDIATELY SURROUNDING SUMMER RESORT, PARK, ETC., DISCUSSED.

**SYLLABUS:**

*In the course of proceedings for the incorporation of territory immediately surrounding a summer resort, park, lake or picnic grounds as provided in Sections 3545 and 3546, General Code, after the election therein provided for is held, and it is determined that a majority of ballots cast at such election contain the words "For incorporation" there should be filed with the county recorder of the county, wherein such territory is located, proof in writing of the existence of all the facts authorizing the incorporation of such territory and empowering it to function as a municipality, which written proof should be recorded by the county recorder and proper certification made by him to the secretary of state. Thereafter all laws governing the creation and regulation of incorporated villages will be applicable to the territory so incorporated.*

COLUMBUS, OHIO, December 30, 1927.

HON. HENRY W. HARTER, JR., *Prosecuting Attorney, Canton, Ohio.*

DEAR SIR:—This will acknowledge receipt of your communication, requesting my opinion, as follows: