

N. S.) 129, 131; Opinions of the Attorney General, 1927, Vol. IV, page 2480. Obviously, these rulings are not dispositive of the question of the authority of the city of Piqua to lease the lands in question for park purposes under its authority generally to appropriate lands for this purpose. Likewise, the question remains as to whether under the provisions of sections 13 and 14 of the DeArmond Act a city may not lease abandoned canal lands for park purposes within the two-year limitation in said act whether such lands are within or without the corporate limits of the city.

As above noted, it is not necessary for me to dispose of these questions in my consideration of the present lease. I am required to disapprove the present lease for the reason that the same is for a purpose other than that authorized at the present time by the DeArmond Act; and my only purpose in mentioning the other questions is that consideration may be given to the same by the officials of this city in case they should determine to make an application for the lease of the land here in question for park purposes.

For the reasons above stated, the lease in its present form is disapproved and the same is herewith returned to you.

Respectfully,

JOHN W. BRICKER,  
*Attorney General.*

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201.

APPROVAL, BONDS OF CITY OF LIMA, ALLEN COUNTY, OHIO,  
\$10,000.00.

COLUMBUS, OHIO, March 9, 1933.

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

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202.

INSOLVENT NATIONAL BANK—RECEIVER NOT REQUIRED TO PAY  
STATE TAX ON SHARES OF BANK SINCE STOCK IS WORTHLESS  
—TAX ON DEPOSITS IS A PROVABLE CLAIM.

**SYLLABUS:**

1. *The receiver of an insolvent national bank in this state cannot be required to pay the taxes levied upon the shares of the stockholders of such bank under the provisions of section 5408, et seq., General Code, when such shares are valueless and there is no fund from which the receiver can be reimbursed for the amount of such taxes without paying them from assets of the bank which belong to the bank's creditors.*

2. *Taxes on deposits in a national bank assessed in the manner provided by section 5411-1, General Code, and at the rate provided in section 5638, General Code, are, if the same have not been paid by the bank, a provable claim against*