

1313.

APPROVAL, ABSTRACT OF TITLE TO LAND OF ADDIE SELLER IN
GILEAD TOWNSHIP, MORROW COUNTY, OHIO.

COLUMBUS, OHIO, December 19, 1929.

HON. JOHN W. THOMPSON, *Commissioner, Division of Conservation, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination, an abstract of title covering approximately 18.5 acres of land in Gilead township, Morrow county, Ohio, which you propose to purchase for the sum of \$2,500.00 from Addie Seller, which property is more particularly described as follows:

“Situated in the Township of Gilead, County of Morrow and State of Ohio, and known as being two (2) acres in the Northwest quarter and sixteen and three-fourths ($16\frac{3}{4}$) acres in the Northeast quarter of section One (1) Township Thirteen (13) and Range Twenty-one (21):

Commencing at the Southeast corner of land formerly owned by Thomas N. Duncan, now owned by W. S. Shaffer, south of the mill race belonging to House Milling Company, in said northwest quarter and in the center of Mt. Vernon and Sandusky State Road; thence southeasterly along the center of said northeast quarter now owned by A. B. Comins; thence northerly with the said Comins west line to the high watermark of the Dam, belonging to the said House Milling Company; thence westerly with the high water-mark of said Dam and Mill Race to the east line of lands formerly owned by Thomas E. Duncan, south of said Mill race; thence south with said Duncan's east line to the place of beginning, containing in all Eighteen and three-fourths ($18\frac{3}{4}$) acres of land, be the same more or less but subject to all legal highways, and being the same premises as that conveyed to L. H. Breese & W. E. Breese by deed dated January 23th, 1904, from W. W. Rowlinson and wife.”

The abstract of title under consideration was prepared by P. H. Wieland, attorney at law, Cardington, Ohio, under date of November 29, 1929, and I am of the opinion that same shows a good merchantable title to said premises in Addie Zeller on said date, subject to taxes for the year 1929, which are a lien upon the premises.

Respectfully,

GILBERT BETTMAN,
Attorney General.

1314.

EXCISE TAX—WHEN RENTALS RECEIVED BY RAILROAD COMPANY
FROM LEASE OF ITS REALTY REPORTED AS GROSS EARNINGS—
MONEYS PAID TO SUCH COMPANY BY EXPRESS COMPANY ACTING
AS ITS AGENT INCLUDED IN ANNUAL STATEMENT.

SYLLABUS:

1. *Rentals received by a railroad company from the lease of real estate owned by it but not used in operation are not required to be reported by such railroad company as gross earnings under Sections 5418 and 5472, General Code, unless the railroad company retains some control and management of such real estate after leasing the same.*