

to execute the leases in question; and for this reason said leases are herewith returned without my approval.

Under the provisions of Section 469, General Code, the body of water and adjacent lands known as the Loramie Reservoir, are, together with the waters and lands of other reservoirs therein named, dedicated and set apart for public park and pleasure resort purposes. By Section 1438-1, General Code, as enacted by the Conservation Act, the Conservation Council provided for in said act is given the general care, protection and supervision of the state parks provided for by Section 469, General Code, including Lake Loramie. Section 472-1, General Code, as enacted in the Conservation Act, provides that the Conservation Council shall exercise all powers and duties heretofore conferred by law upon the Superintendent of Public Works with respect to the control, management, lease and sale of swamp, marsh, overflow lands and all other lands within the state to which the state has or should have the title, except canals and public works and institutional lands, but that no lease or sale of lands shall be made except upon the written approval of the Governor and the Attorney General. It follows from the general provisions of the section of the General Code, last above noted, that the leases here in question should have been executed on behalf of the state by and under the authority and direction of the Conservation Council which Conservation Council together with the Conservation Commissioner make up the Conservation Division in your department.

Inasmuch as the Conservation Council is a body made up of a number of individuals with authority to act only as a body, said Conservation Council can act upon these leases only by motion or resolution when said body is in lawful session, which motion or resolution should specify the officer or officers who are to manually sign said leases in the name of said Conservation Council and on behalf of the State of Ohio.

Respectfully,

GILBERT BETTMAN,

Attorney General.

2009.

APPROVAL, 9 LEASES TO CERTAIN PARCELS OF LAND ADJACENT TO
THE WATERS OF INDIAN LAKE.

COLUMBUS, OHIO, June 21, 1930.

HON. PERRY L. GREEN, *Director of Agriculture, Columbus, Ohio.*

DEAR SIR:—You will find enclosed herewith certain reservoir land leases, nine in number, which, together with a number of other reservoir land leases, you have submitted for my examination and approval.

By the enclosed leases above referred to, which have been executed by the Conservation Commissioner, there are leased and demised to the respective lessees therein named, subject to the conditions and restrictions therein provided, and for terms of fifteen years each, certain parcels of land adjacent to the waters of Indian Lake, which parcels of land are more particularly described in said respective leases.

The leases here in question, designated with respect to the names of the respective lessees therein and the appraised valuations of the several parcels of land covered by said leases, are the following:

<i>Lessee</i>	<i>Valuation</i>
Sidney R. Courtad.....	\$916 67
Nathan Coon.....	366 67
J. W. Custenborder.....	350 00
John C. Biteman.....	433 34
C. W. Buchanan.....	100 00
Fred L. Kolter and Eli Burk.....	500 00
Louis Burkhardt.....	716 67
Rachel A. Berry and Susie Batdorf.....	566 67
John A. Wenger.....	350 00

Each and all of the above mentioned leases are executed under the authority of Section 471, General Code, as amended by the Conservation Act, passed by the 88th General Assembly.

Upon examination of the provisions of said leases, I find that the same are in conformity with the provisions of said section of the General Code and with other statutory provisions relating to leases of this kind.

Said leases, and each of them are accordingly hereby approved by me as to their legality and form, which approval is evidenced by my authorized signature on said leases, and upon the duplicate and triplicate copies thereof.

Respectfully,

GILBERT BETTMAN,
Attorney General.

2010.

SPECIAL ASSESSMENTS—CERTIFIED TO COUNTY TREASURER FOR COLLECTION—PAYABLE IN SEMI-ANNUAL INSTALLMENTS—WHEN PENALTY ACCRUES.

1. *Where, under existing provisions of law, special assessments are certified to the county treasurer for collection in the same manner and at the same time as other taxes, such assessments are payable in two semi-annual installments at the December and June collections, respectively.*

2. *The penalty prescribed for the non-payment of assessments only accrues with respect to the portion thereof remaining unpaid at the tax settlement succeeding the tax collection period at which such portion was payable.*

COLUMBUS, OHIO, June 23, 1930.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN :—Your recent communication reads :

“You are respectfully requested to furnish this department with your written opinion upon the following :

Section 3892, G. C., as amended, 112 O. L. 61, relating to collection of municipal special assessments provides that such assessments shall be certified to the county auditor, stating the amount and the time of payment, and the county auditor shall place the assessment upon the tax list in accordance therewith and the county treasurer shall collect it in the same manner and at the same time as other taxes are collected. It further provides that each in-