

conveying this property to the state of Ohio has been executed and delivered by The Pymatuning Land Company, and the same has been accepted by the Conservation Council and approved by the Attorney General, this abstract of title and the deed above referred to may be filed with the Auditor of State as required by the statute in such case made and provided.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

3417.

APPROVAL, ABSTRACT OF TITLE TO LAND OWNED BY THE PYMATUNING LAND COMPANY IN WILLIAMSFIELD, ANDOVER AND RICHMOND TOWNSHIPS FOR PUBLIC HUNTING AND FISHING GROUNDS.

COLUMBUS, OHIO, November 13, 1934.

HON. WILLIAM H. REINHART, *Conservation Commissioner, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination and approval an abstract of title to a certain tract of land in Andover Township, Ashtabula County, Ohio, which tract together with other tracts of land in Williamsfield, Andover and Richmond Townships in said county, the state of Ohio is acquiring from the Pymatuning Land Company. These lands are being acquired for the purpose and to the end that such lands and the waters inundating and submerging the same as a result of the construction and maintenance by the Water and Power Resources Board of the commonwealth of Pennsylvania of the dam at and across the outlet of the Pymatuning Swamp into the Shenango River in Crawford County, Pennsylvania, may be used as a public park and as public hunting and fishing grounds or territory.

The tract of land here in question which is a part of Lot No. 48, according to the original survey of said township, is bounded and described as follows:

Beginning at a point on the Northern boundary of Lot No. 48, distant 1510 feet Easterly, measured along said boundary line, from Monument "K," at the North-West corner of said Lot No. 48, as shown on a survey, made by R. N. Case, County Engineer, recorded May 20th, 1919, in Volume 4, Page 96, of the Records of Surveys; thence Easterly along said lot and division line to the North-East corner of said lot on the Ohio-Pennsylvania State line; thence southerly along said State line of the South-East corner of said Lot No. 48; thence Westerly along the Southern boundary of Lot No. 48, and division line between lands formerly owned by Emr. Bowman and L. S. Brown and C. J. Marvin, to the South-East corner of lands formerly owned by Maude Thornton in Lot No. 48; thence Northerly along the division line between lands formerly owned by said Thornton and Bowman, to the North-East corner of said Thornton's land; thence Westerly along the division line between said Thornton's and said Bowman's lands, to the middle line of said Lot No. 48; thence Northerly along the middle line of said Lot No. 48 to the North-East corner of said Thornton's land on said middle line of lot; thence West-

erly along the division line between said Thornton's and said Bowman's lands, to a point located 2210 feet from the center line of the highway, measured Easterly along said division line; thence North-Westerly about 1640 feet to the North line of said Lot No. 48 to the point of beginning, containing 192.12 Acres of land.

This tract of land is the same as that conveyed by the Realty Guarantee and Trust Company to the Pymatuning Land Company by deed under date of December 30, 1921, which is recorded in deed volume 263, page 421 of the Record of Deeds in the office of the recorder of Ashtabula County, Ohio.

Upon examination of the abstract of title submitted to me and upon consideration of other information with respect to the title to this property since the date of the certification of said abstract by the abstractor, I find that the Pymatuning Land Company, the present owner of record of this property, has a good and indefeasible fee simple title to the property free and clear of all encumbrances except the taxes on this property for the year 1934, which are a lien thereon. In this connection, I am advised that the Pymatuning Land Company is to convey this property to the state of Ohio free and clear of all encumbrances except the taxes on the property for the year 1934, above referred to; and that with respect to such taxes an application is to be made by you on behalf of the Conservation Council to the Tax Commission of Ohio for an order transferring these lands to the tax exempt list under the authority conferred upon the Tax Commission of Ohio by the provisions of Sections 5570-1 and 5616 of the General Code of Ohio. The lien of the taxes above referred to on the property here in question is in legal contemplation the lien of the State itself. And, in this view, this lien on the acquisition of the property by the state of Ohio will merge and become lost in the larger fee simple title in and by which the State will then own and hold the property. However, in order that the county auditor may be enabled to transfer this and other properties acquired by the State from the Pymatuning Land Company, to the tax exempt list in his office authorized and provided for in Section 5570-1, General Code, it is suggested that upon the delivery and acceptance of the deed of the Pymatuning Land Company conveying these properties to the State, an application should be made immediately for an order of the Tax Commission exempting these properties from taxation under the authority of the sections of the General Code above referred to.

Inasmuch as the conveyance of this property by the Pymatuning Land Company to the state of Ohio for the purposes indicated is in fact a gift of this property to the State for said purposes, no contract encumbrance record or Controlling Board certificate is required as a condition precedent to the right and authority of the Conservation Council to accept this conveyance on behalf of the state of Ohio.

Upon the considerations above noted, the title of the Pymatuning Land Company to this tract of land is approved and the abstract of title to the same is herewith returned to the end that the same, together with the deed executed by the Pymatuning Land Company conveying this property to the State, may on acceptance of such deed by the Conservation Council, be filed with the Auditor of State in the manner provided by law.

Respectfully,
JOHN W. BRICKER,
Attorney General.