

With all respect to these taxes, I am advised that pursuant to the agreement made and entered into by and between The Pymatuning Land Company through its authorized agents and representatives, and the Conservation Council of the State of Ohio represented by you in your official capacity as Conservation Commissioner, this property is to be conveyed to the State of Ohio without payment of such taxes by The Pymatuning Land Company and without any obligation on the part of said company to make such payment. When the title to this property passes to the State of Ohio by the deed of conveyance to be hereafter executed by The Pymatuning Land Company, the lien of said taxes, being in legal contemplation the lien of the State itself, will merge and be lost in the larger fee simple title by which the State will then own the property. In this connection, it may be added that although the lien of the State for taxes upon this property will as a matter of law be merged in the larger title in and by which it will acquire, own and hold this property after the execution and delivery of the deed of The Pymatuning Land Company, you should, as Conservation Commissioner representing the Conservation Council in this transaction, make application to the Tax Commission of Ohio for an order placing this property upon the tax exempt list in the office of the Auditor of Ashtabula County as authorized and provided for in sections 5570-1 and 5616, General Code.

The acquisition of the above described property will not require any expenditure of funds from the State Treasury, and for this reason no contract encumbrance record or Controlling Board certificate is required with respect to the transaction by which the State of Ohio is to acquire title to this property.

The corrected abstract of title of the above described tract of land is hereby approved and the same is hereby returned to you to the end that when the deed 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.

3414.

APPROVAL, ABSTRACT OF TITLE TO LAND OWNED BY THE PYMATUNING LAND COMPANY IN RICHMOND TOWNSHIP, ASHTABULA COUNTY, OHIO, FOR PUBLIC PARK, GAME REFUGE, FISHING AND HUNTING PURPOSES.

COLUMBUS, OHIO, November 10, 1934.

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

DEAR SIR:—You have submitted for my examination and approval an abstract of title of a certain tract of land now owned of record by The Pymatuning Land Company in Richmond Township, Ashtabula County, Ohio, and which, together with other tracts of land in Richmond, Andover and Williamsfield Townships in said county, is to be acquired by the State for public park, game refuge, fishing and hunting purposes under the authority conferred by sections 472 and 1435-1.

General Code, and which is to be used for said purposes in connection with the reservoir that has been and will be created by the inundation and submergence of said land caused by and arising out of the construction by the Water and Power Resources Board of the Department of Forests and Waters of the Commonwealth of Pennsylvania of a dam at and across the outlet of the Pymatuning Swamp into the Shenango River in Crawford County, Pennsylvania.

Said tract of land is a part of Lot No. 61 of the original survey of said township and is more particularly bounded and described as follows:

Beginning at a point in the Ohio-Pennsylvania State line, where the center line of the highway running East and West between Lots Nos. 61 and 80 in said Township intersects said State line; thence running West-erly along the center of said highway, a distance of 1995 feet to the corner of lands now or formerly owned by James and Margaret Lee; thence Northerly along said Lee lands, a distance of 660 feet to a point; thence Easterly along the line of said Lee lands, a distance of 120 feet to a point; thence Northerly along said Lee lands and lands now or formerly owned by Miranda Rockwell, a distance of 2783 feet to the South line of Lot No. 60 in said Township; thence Easterly along the South line of said Lot No. 60, a distance of 1827 feet to the Ohio-Pennsylvania State line; thence Southerly along said State line, a distance of 3446.5 feet to the place of beginning, and containing about 147 acres of land.

The tract of land above described is the same as that conveyed to The Pymatuning Land Company by The Realty Guarantee and Trust Company by deed under date of December 30, 1921, and recorded in Vol. 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 and upon the considera-tion of other information which has been submitted to me and made a part of the abstract, I find that The Pymatuning Land Company, the owner of record of the above described tract of land, has a good and indefeasible fee simple title to this property, and that the same is free and clear of all liens and other encumbrances except the undetermined taxes for the year 1934, which are a lien upon the property. With respect to these taxes, I am advised that pur-suant to the agreement made and entered into by and between The Pymatuning Land Company through its authorized agents and representatives, and the Conservation Council of the State of Ohio represented by you in your official capacity as Conservation Commissioner, this property is to be conveyed to the State of Ohio without payment of such taxes by The Pymatuning Land Com-pany and without any obligation on the part of said company to make such payment. When the title to this property passes to the State of Ohio by the deed of conveyance to be hereafter executed by The Pymatuning Land Company, the lien of said taxes, being in legal contemplation the lien of the State itself, will merge and be lost in the larger fee simple title by which the State will then own the property. In this connection, it may be added that although the lien of the State for taxes upon this property will as a matter of law be merged in the larger title in and by which it will acquire, own and hold this property after the execution and delivery of the deed of The Pymatuning Land Company, you should, as Conservation Commissioner representing the Conservation Council in this transaction, make application to the Tax Commission of Ohio for an order placing this property upon the tax exempt list in the office of the Auditor of

Ashtabula County as authorized and provided for in sections 5570-1 and 5616, General Code.

The acquisition of the above described property will not require any expenditure of funds from the State Treasury, and for this reason no contract encumbrance record or Controlling Board certificate is required with respect to the transaction by which the State of Ohio is to acquire title to this property.

The corrected abstract of title of the above described tract of land is hereby approved and the same is hereby returned to you to the end that when the deed 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.

3415.

APPROVAL, ABSTRACT OF TITLE TO LAND OWNED BY THE PYMATUNING LAND COMPANY IN WILLIAMSFIELD TOWNSHIP, ASHTABULA COUNTY, OHIO, FOR PUBLIC PARK, GAME REFUGE, FISHING AND HUNTING PURPOSES.

COLUMBUS, OHIO, November 10, 1934.

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

DEAR SIR:—You have submitted for my examination and approval an abstract of title of certain tracts of land now owned of record by The Pymatuning Land Company in Williamsfield Township, Ashtabula County, Ohio, which tracts, together with other tracts of land in Richmond, Andover and Williamsfield Townships in said county, are to be acquired by the state of Ohio for public park, game refuge, fishing and hunting purposes under the general authority conferred by the provisions of sections 472 and 1435-1, General Code, and which are to be used for said purposes in connection with the reservoir that has been and will be created by the inundation and submergence of said land caused by and arising out of the construction by the Water and Power Resources Board of the Department of Forests and Waters of the Commonwealth of Pennsylvania of a dam at and across the outlet of the Pymatuning Swamp into the Shenango River in Crawford County, Pennsylvania.

Said parcels are comprised in the north parts of Lots 3 and 4 of section 5 of the original survey of said township, and are more particularly bounded and described as follows:

First Parcel:

Known as part of said lot No. 4 and beginning in the center of the highway running north and south between said lots No. 3 and No. 4, at the northwest corner of lands owned in said lot No. 4 by William F. Martin; thence easterly along the north line of said Martin lands to the