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APPROVAL — TRANSCRIPT OF PROCEEDINGS RELATING
TO SALE OF OHIO CANAL LANDS IN NEWARK, OHIO—
W. W. and A. T. WEHRLE.

COLUMBUS, OHIO, March 22, 1937.

HON. CARL G. WAHL, *Director, Department of Public Works, Columbus, Ohio.*

DEAR SIR: This is to acknowledge the receipt of your recent communication with which you submit for my examination and approval a transcript of your proceedings relating to the sale of a parcel of abandoned Ohio Canal lands in the city of Newark, Ohio, to W. W. and A. T. Wehrle of said city for and in consideration of the payment by them of \$450.00, the appraised value of this parcel of land. The parcel of land here in question contains 1.024 acres and is more particularly described by metes and bounds in the transcript.

This parcel of land is included in that section of the Ohio Canal which was abandoned for canal and hydraulic purposes by an act of the legislature in the year 1917, 107 O. L., 741, which in terms provided for the abandonment for the purposes above stated of that portion of the Ohio Canal commencing at the inner face of the westerly abutment of the aqueduct over Raccoon Creek in West Newark, Ohio, and extending thence westerly and southwesterly, including the full width of said canal and its embankments to the northerly line of Main Street in the village of Hebron, Licking County, Ohio.

This act provides for the sale of portions of the Ohio Canal land so abandoned; and except as otherwise provided by one section of the act, which section as amended in a later act, 108 O. L., Part I, 608, provides that before proceeding to sell said abandoned Ohio Canal lands except to the owners of existing leases thereof the Superintendent of Public Works shall give thirty days notice of such sale by publication in the manner required by this section, the sale of such abandoned Ohio Canal lands is to be made in the manner provided by Section 13971, General Code.

By Section 13971, General Code, it is provided, among other things, that canal lands may be sold by the Superintendent of Public Works without competitive bids therefor if the appraised value of the property to be sold is \$500.00 or less, provided such sale is approved by the Governor and the Attorney General. It is further provided as a condition in this section that before canal lands can be sold it must appear that such lands cannot be leased so as to yield an annual income of six percent upon the appraised value of the property.

The transcript submitted to me contains a finding made by you that this parcel of Ohio Canal lands cannot be leased so as to produce the required annual income.

Inasmuch as it appears from this transcript that there has been a substantial compliance with the requirements of Section 13971 and of the later act above referred to with respect to the publication of a notice of the sale of this property, I am approving such sale and the transcript of your proceedings relating thereto as is evidenced by my approval endorsed upon the transcript and upon the duplicate copy thereof, both of which are herewith returned.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

309.

WHITTEMORE ACT, NEW UNDERTAKING—LIEN OF PRIOR
UNDERTAKING — BEGINNING, WHEN — DELINQUENT
TAX PAYMENT—PROPERTY OWNER—LIENHOLDER—
CANCELLATION OF OLD CONTRACT OF RECORD.

SYLLABUS:

1. *Under the provisions of Amended Substitute Senate Bill No. 87, effective February 24, 1937, (known as the Whittemore Act) a property owner (real or personal), or lienholder if against real estate, who has previously entered into a written undertaking for the payment of his delinquent taxes and assessments with which he is chargeable, may enter into a new undertaking whereby and wherein he shall be permitted to pay the principal amount of his unpaid installments of delinquent tax or taxes and assessments, covered thereby, in ten equal annual installments, beginning with the date of execution of such new agreement, providing such new written undertaking is entered into with the county treasurer prior to the 10th day of December, 1937.*

2. *The term "(commencing with the date of such agreement)" as used in Section 16 of Amended Substitute Senate Bill No. 87 refers to the beginning date of the new agreement and not to the date of execution of the original written undertaking entered into under the provisions of any former Act or Acts as set forth in said section.*

3. *When a property owner, or lienholder if against real estate, enters into a new written undertaking for the payment of the principal*