

territory has been detached from one school district and annexed to another by force of said statute, and the original district from which the territory is detached has outstanding indebtedness, no matter for what purpose the indebtedness had been incurred, the district to which the territory is annexed shall be held to pay such proportion of the indebtedness as the tax valuation of the territory detached bears to the tax valuation of the property remaining, regardless of the location of the school buildings and school lots or of any other consideration.

In specific answer to your question, and in the light of the foregoing decision, I am constrained to hold that the Cleveland City School District will, if a part of Brock Park Village is annexed to the City of Cleveland, as petitioned for, be held to pay such proportion of any indebtedness, then existing, of the Berea Village School District as the tax valuation of the territory detached from the Berea Village School District bears to the tax valuation of the property remaining in said district after the annexation becomes effective.

By reason of the decision of the Supreme Court above referred to, the following opinions of this office heretofore rendered should be modified:

An opinion of the Attorney General rendered in 1926, and reported in the Opinions of the Attorney General for that year, at page 424; Opinions reported in Opinions of the Attorney General for 1927, at pages 1311, 1414, 1979 and 2516; and Opinion No. 1946 rendered under date of April 9, 1928, and addressed to the Prosecuting Attorney of Montgomery County, Ohio.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

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3109.

APPROVAL, BONDS OF OTTAWA COUNTY—\$15,000.00.

COLUMBUS, OHIO, January 7, 1929.

*Industrial Commission of Ohio, Columbus, Ohio.*

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3110.

AMENDED LEASE—CANAL LANDS—WHAT LANDS INCLUDED IN CONVEYANCE—DETERMINATION OF CREDIT ENTITLED LESSEE UPON SALE BY STATE OF PART OF SUCH LANDS.

**SYLLABUS:**

1. *By the provisions of the amended lease executed by the Governor of Ohio in 1915 conveying to the City of Cincinnati certain canal lands for street and boulevard purposes, made in pursuance to the act of the 79th General Assembly (102 O. L. 168) and the acts amendatory thereof and supplementary thereto, there were conveyed to said city all the lands comprising the Miami and Eric canal system and used in connection with its operation between the points designated in said lease.*