

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.

3448.

APPROVAL, ABSTRACT OF TITLE TO LAND FOR PUBLIC PARK,
GAME REFUGE, FISHING AND HUNTING PURPOSES—PYMA-
TUNING LAND COMPANY IN WILLIAMSFIELD TOWNSHIP,
ASHTABULA COUNTY.

COLUMBUS, OHIO, November 14, 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, and

which, together with other tracts of land in Richmond, Andover and Williamsfield Township in said county, are 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 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 of land are comprised in the south parts of Lots Nos. 2 and 5 in Section 5 of the original survey of lands in said township and are more particularly bounded and described as follows:

Parcel One: Known as the south part of Lot No. 5 in said Section No. 5, and beginning at a point in the public highway running north and south between said Lots No. 2 and No. 5, at the north-west corner of Lot No. 4 in said Section No. 5, said point being also the north-west corner of lands formerly owned by Charles A. Webber in said Lot No. 4; thence easterly along the north line of said Lot No. 4 and lands of said Webber, to the Ohio-Pennsylvania State line; thence northerly along said State line to the south-east corner of lands formerly owned by the heirs of Nathan Chesney; thence westerly along the south line of said Chesney lands, to the center of said highway; thence southerly along the center of said highway to the place of beginning, and containing about 58.5 acres of land.

Parcel Two: Known as the south part of Lot No. 2 in said Section No. 5 and beginning in the center of the highway, at the north-east corner of Lot No. 3 in said Section No. 5, said point being the south-east corner of said Lot No. 2 and the north-east corner of lands formerly owned in said Lot No. 3 by Charles A. Webber; thence westerly along the north line of said Lot No. 3, the same being the north line of said Webber lands, to the west line of said Lot No. 2; thence northerly along said west line of said Lot No. 2 to the south-west corner of lands now or formerly owned in said Lot No. 2 by Thomas Hall; thence easterly along the south line of said Hall lands, to the center of said highway, said point being the west line of said Lot No. 5 in said Section No. 5; thence southerly along the center of said highway, to the place of beginning, and containing 58.5 acres of land.

The tracts of land above described are the same as those 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 consideration 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 tracts 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 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 tracts 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.

3449.

APPROVAL, ABSTRACT OF TITLE TO LAND IN ANDOVER TOWNSHIP, ASHTABULA COUNTY, OHIO, FOR USE AS A PUBLIC PARK, AND PUBLIC FISHING AND HUNTING GROUNDS—PYMATUNING LAND COMPANY.

COLUMBUS, OHIO, November 14, 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 Willaimsfield, Andover and Richmond Townships in said county, the state of Ohio is acquiring from the Pymatuning Land Company. These lands are being acquired for