154 OPINIONS

from the insurance law by reason of section 9491, General Code. See also section 9459.

I am herewith returning to you the articles of incorporation and the copy of the constitution which you have submitted to me.

Respectfully,

JOHN W. BRICKER,

Attorney General.

2284.

APPROVAL, EIGHT LEASES TO LAND IN LIBERTY TOWNSHIP, DELAWARE COUNTY, OHIO, TO BE USED AS STATE GAME REFUGES.

COLUMBUS, OHIO, February 14, 1934.

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

DEAR SIR:—You have submitted for my examination and approval eight leases in duplicate, executed respectively by certain property owners in Liberty Township, Delaware County, Ohio, by which, for terms of five years each, there are leased to the State of Ohio the several tracts of land therein described, which tracts of land the Conservation Council is setting aside as state game refuges through you as Commissioner.

The several tracts of land covered by these leases are therein described respectively by metes and bounds, and these leases, designated with respect to their several numbers, the names of the lessors and the acreage of the several tracts demised, are:

Number of lease	Lessor	Acreage
2209	C. Adell Denison	4.64
2210	L. L. Denison	273/4
2211	L. L. Denison	51.29
2212	Clayton Patten	56
2213	Clara D. Taite	77
2214	Charles W. Denison	53
2215	J. O. Smith	171/2
2216	Lonnis & Chas. W. Denison	100.09

These leases have been taken by the State, acting through you and the Conservation Council, under the authority of section 1435-1, General Code, which section likewise authorizes the setting aside of these lands as a place of refuge for game.

Upon examination of these leases and of the provisions therein contained, I find the same to be in conformity with section 1435-1 and other sections of the General Code relating to your authority and that of the Conservation Council with respect to matters of this kind. I likewise find, upon examination of these leases, that the same have been properly executed and acknowledged by the lessors as required by law with respect to leases for terms such as are here provided for. In this connection, it is noted that the notary public who took

the acknowledgments of the several lessors to these leases did not in his certificate as to these acknowledgments fully comply with the provisions of section 123, General Code, as amended, 113 O. L. 56. That is, the name of the notary is not made a part of his official seal and neither is such name printed or type-written on the instrument, as required by this section of the General Code. However, I am quite clearly of the opinion that this irregularity does not affect the validity of these leases as instruments entitled to record. See City Commission of Gallipolis vs. State, 36 O. App. 258. I am accordingly approving these leases as to legality and form, as is evidenced by my approval endorsed upon the several leases and upon the duplicate copies thereof, all of which are herewith returned.

Respectfully,

JOHN W. BRICKER,

Attorney General.

2285.

APPROVAL-BONDS OF PIKE COUNTY, OHIO-\$12,140.00.

COLUMBUS, OHIO, February 15, 1934.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

2286.

APPROVAL—BONDS OF TOLEDO CITY SCHOOL DISTRICT, LUCAS COUNTY, OHIO—\$62,500.00.

Columbus, Ohio, February 15, 1934.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

2287.

TAX REVENUE—TRANSFER OF FUNDS RECEIVED UNDER H. B. NOS. 4, 5 AND 7 OF 90th G. A., FIRST SPECIAL SESSION—STATE EMERGENCY RELIEF FUND AND COUNTY RELIEF EXCISE FUND.

SYLLABUS:

1. When by reason of the provisions of House Bill No. 4 (Section 6212-49a to 6212-49t, General Code) enacted by the 90th General Assembly, first special session, moneys were received into the state treasury, those moneys which were received prior to January 1, 1934, should have been credited to the state emergency relief fund and when and as received, should be transferred to the general revenue