lands, the following two courses; North 20 degrees, 27 minutes East 73.2 feet and North 10 degrees, 37 minutes East 12.0 feet to the point of beginning, containing 0.43 of an acre."

Upon examination of said lease I find that the same has been executed by the parties thereto in the manner required by law, and that the provisions of said lease are in conformity with Sections 13965, et seq., General Code, and with other statutory enactments relating to leases of this kind.

Said lease is accordingly approved by me as to legality and form, as is evidenced by my endorsed approval upon said lease and upon the duplicate and triplicate copies thereof, all of which are herewith returned to you.

Respectfully,
GILBERT BETTMAN,
Attorney General.

2838.

.DISAPPROVAL, BONDS OF VILLAGE OF COVINGTON, MIAMI COUNTY, OHIO—$4,200.00.

COLUMBUS, OHIO, January 17, 1931.

Industrial Commission, Columbus, Ohio.

2839.

STATE TAXES—TAXES THAT COME WITHIN SUCH DEFINITION DIS-
CUSSED—LANDS OF MIAMI UNIVERSITY NOW HELD BY LESSEES
ARE EXEMPT FROM LEVY CREATING COMMON SCHOOL FUND.

SYLLABUS:

1. *The 2.65 mill tax levy provided for by Section 7575, General Code, is a state tax, within the comprehension of the term "state taxes" as used in the act establishing Miami University (7 O. L., 184), by the terms of which act certain lands thereby vested in "The president and trustees of Miami University", were exempted from the payment of "state taxes" so long as said lands remained so vested in said corporation.*

2. *The Auditor of Butler County is not authorized to extend, on the tax duplicate of Butler County, the 2.65 mill tax levy provided for school purposes by Section 7575, General Code, as against lands vested in the president and trustees of Miami University by virtue of an act of the legislature establishing said university, which lands were by the terms of the act exempted from the payment of "state taxes" so long as they remained vested in said corporation, and the said tax may not be collected from the immediate lessees of said lands.*