to the taxes above mentioned, as to which some adjustment should be made before the transaction relating to the purchase of these lands is closed.

An examination of the warranty deed tendered to the state shows that same has been properly signed and otherwise executed and acknowledged by Bessie McCormick, Irene Miller and C. W. Miller, husband of Irene Miller, and that said deed is in form sufficient to convey to the State of Ohio a fee simple title to the several tracts of land therein described, free and clear of the dower interest of the said C. W. Miller and free and clear of all incumbrances whatsoever.

A comparison of the description of said several tracts of land contained in the deed with the description of said tracts set out in the abstract shows so many discrepancies that I feel justified in withholding my approval of said warranty deed without further assurance that the description of said tracts of land as set out in said deed is correct. In this connection it is suggested that the warranty deed and the corrected abstract be returned to said Bessie McCormick and Irene Miller to the end that the abstractor may again check the description in the deed with that set out in the abstract and, if necessary, correct the description of this property in the deed.

Encumbrance estimate No. 4794, submitted with said abstract, has been properly executed and shows that there are sufficient balances in the proper appropriation account to pay the purchase price of these lands.

It is likewise noted from the controlling board certificate submitted that the purchase of the lands here in question was authorized by the controlling board at a meeting of said board held on December 20, 1928.

I am herewith returning to you said corrected abstract of title, warranty deed, encumbrance estimate No. 4794, and controlling board certificate.

Respectfully,
GILBERT BETTMAN,
Attorney General.

387.

APPROVAL, LEASE TO ABANDONED MIAMI AND ERIE CANAL LANDS, MIAMI COUNTY—PIQUA AND TROY BRANCH RAILROAD COMPANY.

COLUMBUS, OHIO, May 8, 1929.

HON. RICHARD T. WISDA, Superintendent of Public Works, Columbus, Ohio.

Dear Sir:—You have submitted for my examination and approval a certain lease in triplicate executed by you as Superintendent of Public Works and as Director thereof, to the Piqua and Troy Branch Railroad Company. By the lease-here in question, there is leased and demised to said railroad company for a term of ninety years the right to occupy and use for railroad purposes a portion of the abandoned Miami and Erie Canal property, located in Sections 29 and 32, Township 6 North, Range 6 East, Miami County, Ohio, which parcel and strip of ground leased is more particularly described in the lease here under consideration.

An examination of the provisions of this lease shows that the same is in conformity with the provisions of House Bill No. 162, passed by the 86th General Assembly, 111 O. L. 208. Under the provisions of said act, however, Sections 13965, et seq., General Code, clearly apply to leases of abandoned Miami and Eric Canal lands made to persons and corporations other than municipal corporations and other political subdivisions applying therefor. In this connection, I may say that without the

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use of a plat therefor, I have had some difficulty in following the description set out in the lease of the strip or parcel of ground covered by the lease. As to this, I assume, however, that this lease does not permit the railroad company to occupy this canal property for a distance exceeding two miles, in violation of the provisions of Section 13965, General Code. And with this assumption, said lease is hereby approved.

I note that the lease form here under consideration and the duplicate and triplicate copies thereof provide for the acknowledgment of said lease both by you as Superintendent of Public Works and by the authorized officers of the railroad company. The officers of the railroad company have acknowledged said lease and the copies thereof before a Notary Public in and for the city of Baltimore in the State of Maryland. You have not yet acknowledged said lease. In the case of Emmitt vs. Lee, 50 O. S. 662, it was held that leases executed by the Board of Public Works in performance of the official duties of the board are not required to be acknowledged; and by the same token, it may be said that you, as Superintendent of Public Works and as successor to the powers and duties of the Board of Public Works, are not required to acknowledge leases executed by you in your official capacity. Needless to say, there is nothing in the law which prevents you from acknowledging this or any other lease when it is desirable to do so, and it is suggested that, unless there is some rule or policy of your department, which forbids such action, the lease here in question and the copies thereof be acknowledged by you before some authorized officer on the forms set out on the back of said lease and on each of said copies.

My approval is herewith endorsed on said lease and on the duplicate and triplicate copies thereof, all of which are herewith returned.

Respectfully,
GILBERT BETTMAN,
Attorney General.

388.

APPROVAL, LEASE TO ABANDONED MIAMI AND ERIE CANAL LAND IN THE CITY OF CINCINNATI—CITY OF CINCINNATI.

Социвия, Оню, Мау 8, 1929.

Hon. Richard T. Wisda, Subcrintendent of Public Works, Columbus, Ohio.

Dear Sir:—You have submitted for my examination and approval a certain lease in triplicate executed by the State of Ohio through you as Superintendent of Public Works and as Director of said department, whereby there is leased and demised to the city of Cincinnati Parcel No. 100 of the allotment of Miami and Erie canal lands in said city, for a term of ninety-nine years, renewable forever.

The parcel of land here in question is a part of the abandoned Miami and Erie canal lands lately relinquished by the city of Cincinnati to the State of Ohio under authority of the Act passed by the General Assembly under date of April 20, 1927 (112 O. L., 210).

Without information to the contrary, I assume that the city of Cincinnati is now the owner of property abutting upon the above mentioned parcel of Miami and Erie canal lands and that the city is entitled to purchase or lease the same at the appraised value under the provisions of Section 9 of said Act of the General Assembly, above referred to.

An examination of the provisions of the lease here in question shows that the same is in conformity with the provisions of the above mentioned act under the