sections of the General Code, are provisions providing for tax levies within the meaning of Section 1d of Article II of the State Constitution. The provisions of House Bill No. 188 are so related in a definitive and administrative way with the tax levies, imposed by Sections 5527, 5526-2 and 5541-1, General Code, that of said taxes were provided for by the act here in question said act and each and all of the sections thereof would, perhaps, be exempt from the right of referendum reserved by the Constitution. In the absence of any provision in the act imposing such tax levy, said act, and each and every section thereof, is subject to referendum; and by way of specific answer to the question presented in your communication, I am of the opinion that House Bill No. 188 will go into effect ninety days from the time said act was filed in the office of the Secretary of State, to-wit, on the 25th day of July, 1929.

Respectfully,
GILBERT BETTMAN,
Attorney General.

384.

APPROVAL, LEASE FOR RIGHT TO LAY AN OIL PIPE LINE OVER ABANDONED MIAMI AND ERIE CANAL LAND IN MONCLOVA TOWNSHIP, LUCAS COUNTY, OHIO—BUCKEYE PIPE LINE 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 Buckeye Pipe Line Company. By this lease it is granted to The Buckeye Pipe Line Company, for the rental therein provided for, the right to construct and maintain an oil pipe line over the bed and embankment of the abandoned Miami and Erie Canal at or near Station 547 of F. G. Blue's survey of said canal through Monclova Township, Lucas County, Ohio, for a term of fifteen years.

The execution of this lease is well within the authority granted to you by the provisions of Section 13970, General Code; and inasmuch as the provisions of said lease are in conformity with said section, and other sections of the General Code relating to leases of this kind, said lease is hereby approved, and my approval is endorsed thereon and on the duplicate and triplicate copies thereof, all of which are herewith returned.

Respectfully,
GILBERT BETTMAN,
Attorney General.

385.

APPROVAL, LEASES TO ABANDONED MIAMI AND ERIE CANAL LANDS IN THE CITY OF CINCINNATI—CITY OF CINCINNATI.

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 six certain

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leases in triplicate, executed by you as Superintedent of Public Works and as director thereof, whereby there are leased to the City of Cincinnati for terms of ninety-nine years each, renewable forever, certain parcels of abandoned Miami and Erie Canal lands, which have been heretofore relinquished by the City of Cincinnati to the State of Ohio under the provisions of an act passed April 20, 1927, 112 O. L. 210.

The several parcels of land covered by said respective leases and the appraised valuation thereof are as follows:

Parcel.	Location of Property.	Valuation.
Parcel No. 104,	Section 20, Millcreek Township	\$1,383.00
Parcel No. 129,	Section 21, Millcreek Township	310.00
Parcel No. 130,	Section 21, Millcreek Township	2,045.00
Parcel No. 98,	Section 20, Millcreek Township	941.00
Parcel No. 99,	Section 20, Millcreek Township.	164.00
Parcel No. 144,	Section 27, Millcreek Township	135.00

An examination of said leases shows that the same are in conformity with the provisions of said act above referred to, and with other statutory provisions relating to the execution of leases of this kind. Said leases are therefore approved as to form.

In so far as section 9 of said act requires the sale or lease of abandoned Miami and Erie Canal lands covered by said act, to be approved by the Attorney General, the leases made by you of the several parcels of abandoned canal lands are hereby approved, as is evidenced by my approval endorsed on said respective leases and on the duplicate and triplicate copies thereof.

Respectfully,
GILBERT BETTMAN,
Attorney General.

386.

DISAPPROVAL, ABSTRACT OF TITLE TO LAND IN JEFFERSON TOWN-SHIP, ADAMS COUNTY, OHIO—BESSIE McCORMICK AND IRENE MILLER.

COLUMBUS, OHIO, May 8, 1929.

Hon. Carl E. Steeb, Secretary, Ohio Agricultural Experiment Station, Columbus, Ohio.

Dear Sir:—This is to acknowledge receipt of your recent communication submitting for my examination and approval corrected abstract of title, warranty deed, encumbrance estimate No. 4794, and controlling board certificate, relating to the proposed purchase of eight several tracts of land in Jefferson Township, Adams County, Ohio, aggregating 391 acres, more or less, and owned of record by Bessie McCormick and Irene Miller.

An examination of the corrected abstract of title submitted shows that Bessie McCormick and Irene Miller have a good and indefeasible fee simple title to the several tracts of land above mentioned, subject only to the lien of the taxes for the last half of the year 1928, which are due and payable in June, 1929, and of the undetermined tax for the year 1929, amounting approximately to \$92.30. The amount of the unpaid tax for the year 1928 is not stated in the abstract. The title of said Bessie McCormick and Irene Miller to said lands is therefore hereby approved, except as