4804.

APPROVAL, LEASE TO LAND IN HARMONY TOWNSHIP, CLARK COUNTY, OHIO, FOR STATE GAME REFUGE PURPOSES—ELLIE MEREDITH.

COLUMBUS, OHIO, October 16, 1935.

Hon. L. Wooddell, Commissioner, Division of Conservation, Columbus, Ohio.

DEAR SIR:—You have submitted for my examination and approval a certain lease No. 2317, executed by one Ellie Meredith of Harmony Township, Clark County, Ohio, to the state of Ohio, on a parcel of land in said township and county, containing 726.25 acres of land. By this lease, which is one for a term of three years, this land is leased and demised to the state solely for state game refuge purposes; and it is noted in this connection that acting under the provisions of Section 1435-1 and other related sections of the General Code, the Conservation Council, acting through you as Conservation Commissioner, has set this property aside as a state game and bird refuge during the term of said lease.

Upon examination of this lease, I find that the same has been properly executed and acknowledged by said lessor and by the Conservation Council acting on behalf of the state through you as Commissioner.

I am accordingly approving this lease as to legality and form as is evidenced by my approval endorsed upon the lease and upon the duplicate copy thereof, both of which are herewith returned.

Respectfully,

JOHN W. BRICKER,

Attorney General.

4805.

TAX AND TAXATION—LIEN OF INHERITANCE TAXES UNDER SECTIONS 5336 AND 5348-3, G. C., PRIORITY OVER JUDGMENT CERTIFICATES.

SYLLABUS:

1. Sections 11656 and 11656-2 of the General Code, as amended and enacted, respectively, by the the recent act of the 91st General Assembly, 116 O. L., 274, 277, do not change or otherwise affect the existing provisions of sections 5336 and 5348-3, General Code, which fix the lien of inheritance