

General Code, and, if there is no language in the amended act which expressly provides that it shall apply to existing causes of action, its enactment would not change the order of priority as between the assessment lien and that of the mortgagee."

The Supreme Court of Ohio, in the case of *State vs. Pursell*, 34 O. S. 352, stated that,—“rights having vested under a statute are not affected by repeal of that statute.”

In an opinion of one of my predecessors, found in 1920 O. A. G., p. 580, is stated the interpretation placed upon Section 26 by the Supreme Court of Ohio in the case of *State ex rel. vs. Zangerle*, 101-235, namely, that “Section 26, G. C., is a rule of legislative interpretation and should be construed as a part of any amended act unless such amendment expressly provides.”

In view of the above discussion, and in specific answer to your inquiry, my opinion is that the provisions of Section 5506 as amended by the 88th General Assembly do not apply to the franchise taxes for 1929, the statutory payment period of which expired July 15, 1929.

Respectfully,
GILBERT BETTMAN,
Attorney General.

706.

APPROVAL, BONDS OF CITY OF ZANESVILLE, MUSKINGUM COUNTY—
\$90,000.00.

COLUMBUS, OHIO, August 3, 1929.

Industrial Commission of Ohio, Columbus, Ohio.

707.

APPROVAL, ABSTRACT OF TITLE TO LAND OF EMMA J. GRUBAUGH
IN HANOVER TOWNSHIP, ASHLAND COUNTY.

COLUMBUS, OHIO, August 6, 1929.

HON. CARL E. STEEB, *Secretary, Ohio Agricultural Experiment Station, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge receipt of your communication of recent date submitting for my examination and approval a corrected abstract of title, warranty deed and other files relating to two certain tracts of real property of sixty acres and fifteen acres, respectively, in Hanover Township, Ashland County, Ohio, which tracts were more particularly described in Opinion No. 20, directed to you under date of January 25, 1929.

Upon examination of the corrected abstract of title submitted, I find Emma J.

Grubaugh the record owner of the land above referred to, has a good and indefeasible fee simple title to the same, subject only to the undetermined taxes on said property for the year 1929 and subject to the oil and gas lease and the pipe line leases executed by John R. Grubaugh in his lifetime to the Ohio Fuel Supply Company, and which leases are referred to at page 4 of the former opinion of this department above referred to. All of the other exceptions to the title of Emma J. Grubaugh in and to the property here in question have been sufficiently corrected by additional information furnished and made a part of the corrected abstract.

An examination of the warranty deed tendered by Emma J. Grubaugh shows that the same has been properly signed, executed and acknowledged by said Emma J. Grubaugh and that said deed is in form sufficient to convey to the State of Ohio a fee simple title in and to the above mentioned tracts of land free and clear of all encumbrances whatsoever.

An examination of Encumbrance Estimate No. 4769 relating to the purchase of the property here in question shows that said encumbrance estimate has been properly executed and that there are sufficient balances in a proper appropriation account to pay the purchase price of said land.

A certificate of the Controlling Board over the signature of the then secretary of said board shows that on December 20, 1928, the sum of \$1,875.00 was released by said board for the purpose of purchasing said lands.

I am herewith returning said corrected abstract of title, warranty deed, encumbrance estimate and Controlling Board certificate.

Respectfully,
GILBERT BETTMAN,
Attorney General.

708.

APPROVAL, BONDS OF NORWALK CITY SCHOOL DISTRICT, HURON COUNTY—\$7,500.00.

COLUMBUS, OHIO, August 6, 1929.

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

709.

APPROVAL, BONDS OF CITY OF STRUTHERS, MAHONING COUNTY—\$44,798.29.

COLUMBUS, OHIO, August 7, 1929.

Industrial Commission of Ohio, Columbus, Ohio.