1198 OPINIONS

provement of Sterling Avenue in said village. The transcript is apparently partly a ranscript for bonds covering the village's portion of the cost of said improvement and partly a transcript for Special Assessment Bonds issued in anticipation of the levy and collection of special assessments. The bonds which your Commission proposes to purchase are apparently the Special Assessment Bonds and not the bonds covering the village's portion of the cost of the improvement.

The transcript is very deficient in a great many particulars, but I note that the ordinance providing for the issuance of Special Assessment Bonds was passed on March 21, 1927, and that the date of maturity of the first bond as fixed by said ordinance is May 1, 1928. The bonds are issued with annual maturities. Section 2295–12, General Code, provides that if bonds are issued with annual maturities the first instalment shall mature not earlier than the first day of the second September next following the fifteenth day of July next following the passage of the ordinance or resolution authorizing such bonds.

It is clear therefore that the first instalment of said bond issue could not mature earlier than the first day of September, 1928.

Section 2294, General Code, provides in part that the advertisement for the sale of bonds shall state the law or section of law authorizing the issue. The advertisement for the sale of the bonds recites that said bonds were issued under authority of Section 3939 of the General Code, whereas said bonds have been issued under Section 3914 General Code.

For the above reasons I am compelled to advise you that the bonds should be rejected.

Respectfully,
EDWARD C. TURNER,
Attorney General.

703.

DISAPPROVAL, ABSTRACT OF TITLE TO LAND IN SALEM TOWNSHIP, JEFFERSON COUNTY, OHIO.

Columbus, Ohio, July 8, 1927.

HON. CHAS. V. TRUAX, Director of Agriculture, Columbus, Ohio.

DEAR SIR:—You have submitted for my opinion a form of deed and an abstract of title prepared by R. G. Porter of Steubenville, Ohio, up to June 1, 1927, covering the following described land situate in Salem Township, Jefferson County, Ohio, to-wit:

Tract No. 1. Being the northeast quarter of Section No. 24, in Township No. 10, Range No. 3, in said county, excepting the portion thereof heretofore deeded by Alexander Riley to Alexander Morrison, the portion hereby conveyed containing 146 acres, and 155 rods, more or less.

Tract No. 2. Also one other piece or parcel of land situate in said Township of Salem and County of Jefferson, and described as follows: Being the west half of the northwest quarter of Section No. 18, in Township No. 10, and Range No. 3, in said County, and containing 84.61 acres of land, more or less.

Upon examination of the abstract, I am of the opinion that the same shows a good and merchantable title to both of said tracts in Mike Longo, subject to the following:

- 1. An oil and gas lease from Salvatore Coniglio to James H. McFeely, recorded in Lease Record No. 17, page 46 of Lease Records of Jefferson County, Ohio. No further data is given and I can express no further opinion respecting the nature of this encumbrance.
- 2. The abstracter says \$39.65 is due for June and December, 1926 taxes. The 1927 taxes, payable in December, 1927, and June, 1928, are now a lien, but I am unable to ascertain the amount thereof. More definite information should be obtained in respect to the amount due on taxes, in order to determine the full amount which is now a lien on the premises.
- 3. The abstracter notes a road assessment lien on the property on account of the improvement of the Richmond-Pravo Road. This assessment is to be paid in thirteen installments, the 1927 installment amounting to \$13.65. The entire assessment is a lien on the property.

The abstract does not show that any examination has been made in the United States Court and that an examination of the judgment indexes in the clerk's and sheriff's offices for judgment liens only goes back as far as 1910.

The form of deed submitted has not been executed, witnessed or acknowledged. The form is approved and when properly executed, witnessed and acknowledged will pass a good title to the premises under consideration.

The abstract of title and form of deed are herewith returned to you.

Respectfully,
EDWARD C. TURNER,
Attorney General.

704.

DISAPPROVAL, ABSTRACT OF TITLE TO LAND IN SALEM TOWNSHIP, JEFFERSON COUNTY, OHIO.

COLUMBUS, OHIO, July 8, 1927.

HON. CHAS. V. TRUAX, Director of Agriculture, Columbus, Ohio.

DEAR SIR:—You have submitted for my opinion the abstract of title prepared by R. G. Porter of Steubenville, Ohio, up to June 1, 1927, and the form of deed covering the land of Albert Kuester, situate in Salem Township, Jefferson County, Ohio, described as follows:

Being a part of the southeast quarter of Section 24, Township 10, and Range 3. Beginning at the northeast corner of said quarter Section; thence S. 770 feet; thence S. 62° W. 436 feet; thence S. 31° W. 1350 feet; thence S. 59° 30′ W. 265 feet; thence S. 22° E. 140 feet; thence S. 350° W. 500 feet to the S. line of Section 24; thence W. 1190 feet to the S. W. corner of said quarter Section; thence N. 2783 feet to the N. W. corner of said quarter Section; thence E. 2595 feet to beginning. Containing 123 acres, more or less.

There is nothing of value in the abstract of title to this land until 1875 when the estate of Isaac Johnston was administered, who, together with his wife Nancy Johnston, owned the southeast quarter of Section 24, in which the land in question is situated. However, I am of the opinion that the abstract shows a sufficiently good and merchantable title to the 123 acres in question in Albert Kuester, subject to the following:

1. An oil and gas lease by Elizabeth Kuester to C. H. Snyder, dated July 9, 1909, which the abstracter says is for ninety days, to drill a well or pay royalty. The lease is