

information which corrects the objections noted in Opinion No. 1785 on the original abstract of title submitted, which opinion was directed to you under date of April 16, 1930.

I am of the opinion upon the abstract of title as now submitted, that said Addie P. Boyer has a good and indefeasible fee simple title to the above described tracts of land free and clear of all encumbrances except the taxes for year 1930, undetermined, which attached as a lien on said lands on the day preceding the second Monday in April, 1930. Inasmuch, however, as the warranty deed of said Addie P. Boyer tendering this property to the State of Ohio subject to the approval of the Attorney General as to her title to this land, was delivered to the authorized agents of the state on or about February 10, 1930, prior to the time when the taxes for the year 1930 became a lien on said premises, I am inclined to the view that when the transaction relating to the purchase of this property is closed and this deed is submitted to the county auditor for transfer that the above described property should be transferred to the tax exempt list so far as the taxes for the year 1930 are concerned.

Upon examination of the warranty deed for the above described property tendered by said Addie P. Boyer, I find that the same has been properly executed and acknowledged by said grantor and by her husband, George W. Boyer, and that said deed, as to form, is sufficient to convey said property to the State of Ohio by fee simple title free and clear of all encumbrances whatsoever.

An examination of encumbrance estimate No. 127, submitted as a part of the files relating to the purchase of this property, shows that there are sufficient balances in the proper appropriation account to pay the purchase price of said property, which is the sum of twelve hundred dollars (\$1,200.00). It is noted further that said sum of twelve hundred dollars (\$1,200.00) has been released by the controlling board in accordance with the provisions of Section 11 of House Bill No. 510, enacted by the 88th General Assembly.

I am herewith returning to you, with my approval, said corrected abstract of title, warranty deed, encumbrance estimate No. 127, controlling board certificate and other files relating to the purchase of the lands above described.

Respectfully,

GILBERT BETTMAN,
Attorney General.

1827.

APPROVAL, LEASE TO LAND IN MUSKINGUM COUNTY, FOR OIL AND
GAS PURPOSES—WILLIAM S. FORAKER.

COLUMBUS, OHIO, May 6, 1930.

HON. JOSEPH T. TRACY, *Auditor of State, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination, lease in duplicate, between Joseph T. Tracy, Auditor of State, acting as State Supervisor of School and Ministerial Lands, as lessor, and William S. Foraker, as lessee, covering 49 acres of land located in Section 15, Township 15, Range 14, Muskingum County, for oil and gas purposes.

My examination of the same reveals that said lease is proper as to form, and properly executed, and I am therefore returning the same to you, with my approval thereon.

Respectfully,

GILBERT BETTMAN,
Attorney General.