

sold and in process of delivery shall, for the purposes of this section, be deemed in the treasury or in process of collection and in the appropriate fund."

You will note that the certificate must show that the money has been either appropriated or authorized or directed for the purpose and is in the treasury. Accordingly, it would be the duty of the city auditor in this instance to certify, not that council has appropriated the money, since appropriation by that body is unnecessary, but that the board of trustees has authorized or directed the expenditure and that funds are available therefor. Such a certificate would encumber the university funds to the extent of the expenditure anticipated. The requiring of a certificate provides a very salutary check upon the expenditures of the board and will effectually keep them within the bounds of the funds available.

Coming now to the specific questions which you have propounded, in the light of what I have heretofore said, I take them up in their order:

First: In my opinion the general tax moneys of the University of Cincinnati and the tuition and fee moneys become trust funds when once collected and paid into the municipal treasury, but their expenditure cannot be made without the certification as provided in Sections 5660 and 5660-1.

Second: In my opinion these trust funds need not be appropriated by the municipal council as provided by Section 5649-3g.

Third: Considering the fact that the charter of the City of Cincinnati provides the manner for the placing of legal advertising, which provision is made in the interests of uniformity in the several municipal departments, and in view of the fact that it could not in any way promote the interests of education or further the objects of the University of Cincinnati to disregard this provision, it is my opinion that the directors of the University are bound by this provision of the charter, and should place the legal advertising in conformity with such provision.

Fourth: As the directors of the University of Cincinnati are given very broad discretionary powers, if in their opinion the interests of the University and the furtherance of the objects contemplated by the same will be promoted by the payment of the expenses of officers or employes in attending conventions and educational meetings, then it is my opinion that they may legally pay such expenses.

Respectfully,
EDWARD C. TURNER,
Attorney General.

565.

DISAPPROVAL, ABSTRACT OF TITLE TO LAND KNOWN AS GUILFORD LAKE PARK, HANOVER TOWNSHIP, COLUMBIANA COUNTY.

COLUMBUS, OHIO, June 2, 1927.

HON. GEORGE F. SCHLESINGER, *Director, Department of Highways and Public Works, Columbus, Ohio.*

DEAR SIR:—You have resubmitted for my opinion encumbrance estimate No. 3984 and the abstract prepared by McMillan & Kelso under date of May 17, 1926, re-certified December 24, 1926, and again certified May 25, 1927, covering land known as Tract No. 14, Guilford Lake Park, containing 87.87 acres, situate in the township of Hanover, county of Columbiana and State of Ohio, and being situate in the southwest quarter of Section No. 1, in said township, county and state, and more particularly described in my former opinion under date of April 29, 1927.

Upon re-examination of the submitted abstract, I am of the opinion that the same shows a good and merchantable title to said premises in Julian Irej, subject to the following:

1. The same difficulties appearing in the abstract as formerly submitted, down to the time James Kelly acquired the property on April 22, 1857, still appear in the abstract.

2. The mortgage from Julian Irej to Marion Hoopes, acknowledged September 5, 1919, and recorded in Vol. 421, page 600 of the Columbiana County Mortgage Records is still a subsisting lien on the land in the west half of the southwest quarter, Section No. 1.

3. The June instalment of the 1926 tax is still unpaid and a lien.

4. The 1927 taxes, amount yet undetermined, are now a lien.

5. The abstracter's certificate shows no examination made in the United States Court and that the examination was made in the name of record owners only, and only for the period during which each one respectively held said title.

The encumbrance estimate is numbered 3984, is dated December 22, 1926, and bears the certification of the Director of Finance under date of December 23, 1926, and appears to be in regular form.

No deed has been submitted with the abstract and the encumbrance estimate.

I am herewith returning your file relating to Tract No. 14, including the abstract of title, and the encumbrance estimate.

Respectfully,

EDWARD C. TURNER,
Attorney General.

566.

DISAPPROVAL, ABSTRACT OF TITLE TO GUILFORD LAKE PARK LAND,
HANOVER TOWNSHIP, COLUMBIANA COUNTY.

COLUMBUS, OHIO, June 2, 1927.

HON. GEORGE F. SCHLESINGER, *Director of Highways and Public Works, Columbus, O.*

DEAR SIR:—You have resubmitted for my opinion, encumbrance estimate No. 3982, blank form of Ohio warranty deed and the abstract prepared by McMillan & Kelso under date of April 24, 1926, recertified under date of November 3, 1926, and again recertified under date of May 25, 1927, covering the land known as Tract No. 11, Guilford Lake Park, situate in the township of Hanover, county of Columbiana and state of Ohio, and more particularly described as follows:

Beginning on the northerly line of said section No. 2, which line is also the northerly line of said Hanover township at a point S. 89° 54' E. 1387.32 feet from a stone set at the half section point in said line, thence S. 89° 54' E. along the said northerly line of said section No. 2, 406.70 feet to a stone; thence S. 18° 05' E. 287.65 feet to a stake; thence S. 3° 41' E. 297.05 feet to a stake; thence S. 41° 52' E. 277.10 feet to a stake; thence S. 36° 39' E. 217.00 feet to a stone in the easterly line of said grantors' land; thence S. 0° 10' E. along the easterly line of said grantors' land 899.60 feet to a stake; thence 0° 58' E. along said easterly line of said grantors' land 62.40 feet to a post at the southeast corner of said grantors' land; thence S. 86° 05' W. along the south line of said grantors' land 349.80 feet to a stake; thence N. 20° 46' W. 999.80 feet to a stake; thence N. 17° 56' W. 392.15 feet to a stake; thence N.