

visions of Section 10509-102, General Code. Therefore, a special duty rests upon the administrator or executor of such estate or the grantee or grantees therein, or their agents or attorneys, to see that such certificate of transfer is presented to the county auditor, and by him indorsed "transferred," or "transfer not necessary."

In addition to the above, the proper transfer fees are required to be paid to the county auditor at the time such transfer of such real estate is made on the transfer records in his office. All transfer proceedings are to be completed in the county auditor's office before such certificate of transfer is filed in the office of the county recorder for indexing and recording, as hereinbefore provided.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

1898.

APPROVAL—BONDS CITY OF CLEVELAND, CUYAHOGA COUNTY, OHIO, \$9,000.00, PART OF ISSUE DATED MARCH 1, 1921.

COLUMBUS, OHIO, February 7, 1938.

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

RE: Bonds of City of Cleveland, Cuyahoga County,
Ohio, \$9,000.00.

The above purchase of bonds appears to be part of an issue of bonds of the above city dated March 1, 1921. The transcript relative to this issue was approved by this office in an opinion rendered to your board under date of September 26, 1935, being Opinion No. 4716.

It is accordingly my opinion that these bonds constitute valid and legal obligations of said city.

Respectfully,

HERBERT S. DUFFY,
Attorney General.