

The most serious question with respect to this title is raised by the will of Parmelia S. Grant shown on page 25, which gives this property to Jennie D. Jameson during life with the remainder over to her children at her death. Mrs. Jameson now has two children. Should she have more and should they survive her they would of course have an interest in this property. However, the affidavit shown on page 29 shows that Mrs. Jameson is now fifty-three years of age, and that she is and has been a widow since June 18, 1914. A contract of indemnity from Mrs. Jameson and her two children agreeing to protect the state from such a contingency is herewith enclosed. Everything considered I do not think there is any great danger of a defeat in title in this regard.

Taxes for the year 1926, the amount of which is not set forth either in the abstract or in the enclosed certificate, are a lien. However, the vendors in their contract of sale have agreed to pay these taxes. Payment should of course be made a condition of the delivery of the voucher.

A warranty deed from Jennie D. Jameson, a widow, Don H. Jameson and wife, L. Jane Jameson, Bessie P. Johnson and husband, Harold Johnson, to the State of Ohio is submitted herewith.

It also appears from a copy of minutes herewith enclosed that said purchase has been approved by the Controlling Board. A regularly certified encumbrance estimate should accompany this abstract.

The abstract, warranty deed and other data submitted are herewith returned.

Respectfully,  
C. C. CRABBE,  
*Attorney General.*

3887.

APPROVAL, BONDS OF EATON VILLAGE SCHOOL DISTRICT, PREBLE COUNTY, \$71,000.00.

COLUMBUS, OHIO, December 11, 1926.

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

3888.

TAXES AND TAXATION—PROCEEDS OF TAX LEVY UNDER PROVISIONS OF SECTIONS 5655-5, 5655-6, AND 5655-7 OF THE GENERAL CODE CAN BE APPLIED ONLY TO DEFICIENCIES SET OUT IN STATEMENT TO AUDITOR OF STATE.

**SYLLABUS:**

*The indebtedness which can be paid by a tax levy and by an issue of notes under section 5655-7 of the General Code are those only which are set out in the certificate to the Auditor of State of the outstanding indebtedness in the several funds.*

COLUMBUS, OHIO, December 13, 1926.

HON. JOHN N. DUGAN, *Prosecuting Attorney, New Lexington, Ohio.*

DEAR SIR:—I am in receipt of your communication as follows: