

sential in order to effect a valid sale to enforce a tax lien, or a forfeiture and sale of the forfeited lands. This means that a tax title can be supported only by proof that the land was properly listed, that taxes became delinquent, and that it was properly advertised and legally sold or forfeited. In other words, a tax purchaser acquires no title, at law or in equity, unless the land has been taxed and a sale conducted according to law."

The above text is supported by the following cases:

Lafferty v. Byers, 5 O. 458;
 Mathers v. Bull, 6 O. N. P. 45, 9 O. D. N. N. P. 408;
 Chapman v. Sollars, 38 O. S. 378;
 Margruder v. Esmay, 35 O. S. 387;
 Carlisle v. Longworth, 5 O. 368.

Therefore, in light of the foregoing, it would appear, and it is accordingly my opinion, that after lands have been certified to the prosecuting attorney, as delinquent, for the institution of foreclosure proceedings on said lands, it is the duty of the prosecuting attorney to institute foreclosure proceedings thereon to foreclose the lien of the state for taxes, assessments, penalties and interest. Such lands after being so certified may not be recalled and resubmitted to the board provided for in section 5718-1 of the General Code for the purpose of having said board order the same to be omitted from foreclosure proceedings.

Respectfully,

JOHN W. BRICKER,
Attorney General.

5585.

APPROVAL—ABSTRACT OF TITLE, ETC., TO LAND IN THE
 CITY OF COLUMBUS, FRANKLIN COUNTY, OHIO—MAY
 HILLS KNISLEY.

COLUMBUS, OHIO, May 22, 1936.

HON. CARL E. STEEB, *Business Manager, Ohio State University, Columbus, Ohio.*

DEAR SIR: There has been submitted for my examination and approval an abstract of title, deed and contract encumbrance record No. 1525, relating to the purchase by the State of Ohio of a parcel of land situated in the city of Columbus, Franklin County, Ohio, and described

as being Lot Number Thirty-two (32) of John W. Burton's Subdivision of the North half of the South half of Lot No. 278 in R. P. Woodruff's Agricultural College Addition to said City of Columbus, as said Lots are delineated on the Plat of said subdivision in Plat Book No. 3, page 350, Recorder's Office, Franklin County, Ohio.

It appears from the abstract of title submitted to me that on and subsequent to February 3, 1916, the above described lot was owned by one May Hills Knisley who had a good merchantable fee simple title to the property. It further appears that the state of Ohio purchased this property at sheriff's sale on foreclosure proceedings in the Common Pleas Court of Franklin County, Ohio, on a delinquent land tax certificate covering delinquent taxes, penalties and interest standing as a lien against this property in the name of said May Hills Knisley.

The proceedings in this case which were initiated on the petition of the County Treasurer of Franklin County, Ohio, under the authority of sections 5718, et seq., General Code, are in all respects regular; and by its purchase of this property and the sheriff's deed delivered to the state of Ohio pursuant thereto, I am of the opinion that the state acquires a fee simple title to this property free and clear of all encumbrances whatsoever.

In this connection, I have examined the deed delivered by the Sheriff of Franklin County conveying the above described property to the state and find that this deed has been executed and acknowledged in the manner required by law and that the form of this deed is such that it is legally sufficient to convey the property to the state by full fee simple title.

As a part of the files relating to the purchase of this property there has been submitted to me contract encumbrance record No. 1525 which has been properly executed and which shows that there is a sufficient balance in the appropriation account to the credit of the Ohio State University to pay the purchase price of the above described property, which purchase price is the sum of \$85.00. Inasmuch as the purchase price of this property is to be paid out of interest on the endowment funds of Ohio State University, no action of the Controlling Board approving this sale is necessary. I am herewith enclosing with my approval said abstract of title, deed and contract encumbrance record to the end that a proper voucher and warrant may be issued payable to Ross E. Anderson, Sheriff of Franklin County, Ohio, covering the purchase price of the property.

Respectfully,

JOHN W. BRICKER,
Attorney General.