

to compromise claims that are due the county, but the courts have repeatedly held that this section does not authorize the compromising of claims for taxes.

Under the provisions of Section 5721, General Code, the county auditor is authorized to correct the duplicate in cases where taxes are erroneously charged against land, which has, apparently, no application in the circumstances you present.

In specific answer to your inquiry, it is my opinion that there is no provision of law authorizing any officer to compromise a claim for delinquent taxes and penalties on real estate.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1210.

DISAPPROVAL, ABSTRACT OF TITLE TO LAND OF CHARLES H. MAY
IN THE CITY OF PIQUA, MIAMI COUNTY.

COLUMBUS, OHIO, November 20, 1929.

HON. A. W. REYNOLDS, *Adjutant General, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination an abstract of title covering in-lots 5009 to 5015, inclusive, and in-lots 5034 to 5055, inclusive, in the city of Piqua.

I am disapproving said abstract and returning it herewith for the reason that it does not definitely show the title to said premises to be in Charles H. May, the grantor in the warranty deed which you also inclose.

The abstract shows on page 69 that title to a portion of the premises is in the Third Savings & Loan Company through an administrator's deed executed on March 26, 1915; there is no explanation in the abstract how these premises came into the possession of Charles H. May.

The warranty deed which you submitted is also returned herewith.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1211.

APPROVAL, ABSTRACT OF TITLE TO LAND OF R. E. MILLER IN THE
VILLAGE OF CARROLLTON, CARROLL COUNTY.

COLUMBUS, OHIO, November 20, 1929.

HON. ROBERT N. WAID, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge receipt of your recent communication submitting for my examination and approval corrected abstract and executed warranty deed relating to the proposed purchase of lots Nos. 92 and 93 in Robert's Second Addition to the village of Carrollton, Ohio, owned of record by R. E. Miller, the title of which lots on the original abstract of title submitted, was the subject of my opinion No. 1131, directed to you under date of October 30, 1929.

An examination of the corrected abstract of title submitted shows that the de-

fects in the original abstract of title pointed out in said former opinion have been corrected by further information made a part of said corrected abstract; and upon examination of the same, I am of the opinion that said R. E. Miller has a good merchantable fee simple title to the above described property, free and clear of all encumbrances except the taxes for the year 1929, which according to the certificate of the abstractor, under date of November 16, 1929, have not yet been determined.

An examination of the warranty deed tendered by said R. E. Miller, shows that the same has been signed and otherwise properly executed and acknowledged by him and by Irma C. Miller, his wife, and that said deed is in form sufficient to convey to the State of Ohio a fee simple title to the above described property, free and clear of the dower interest of said Irma C. Miller, and free and clear of all encumbrances whatever. Under the warranty clause of said deed the grantors warrant said premises against the lien of the 1929 taxes on said property, and you should see that some adjustment is made with respect to said taxes before the transaction with respect to the purchase of this property is closed by you.

Encumbrance estimate No. 6287, as well as the action of the Controlling Board in releasing the money necessary in the purchase of this property was approved in the former opinion of this department above referred to.

I am herewith returning to you said corrected abstract of title and warranty deed.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1212.

APPROVAL, DEEDS TO MIAMI AND ERIE CANAL LANDS IN THE
CITY OF CINCINNATI—ROSE BERMEN.

COLUMBUS, OHIO, November 20, 1929.

HON. R. T. WISDA, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge receipt of your recent communication submitting for my examination and approval eleven certain deed forms of deeds to be executed by the Governor conveying to one Rose Bermen of Cincinnati, Ohio, parcels Nos. 29, 30, 36, 37, 38, 38, 42, 44, 46, 47, and 48, all surplus Miami and Erie canal lands relinquished by the City of Cincinnati to the State of Ohio under the authority of the Act of the General Assembly, passed April 20, 1927, 112 O. L. 210-214. Said parcels of surplus Miami and Erie canal lands are fully described in said respective deed forms. An examination of the deed forms submitted shows that the same conform in every respect with the provisions of the Act of the General Assembly above referred to, and with other statutory provisions relating to the execution of deeds of this kind. Said deed forms are therefore approved by me as to legality and form as is evidenced by my approval indorsed upon the deed forms submitted.

Respectfully,
GILBERT BETTMAN,
Attorney General.