

land situated in the township of Clinton, county of Franklin and state of Ohio, more particularly described at the caption page of said abstract, as disclosed by said abstract.

After an examination, it is believed that said abstract discloses sufficient title to said premises to be in the name of Ernestine Brendle (formerly Ernestine Hartman), subject to the following encumbrances:

(1) The taxes for the last half of the year 1925, payable in June, 1926, in the amount of \$34.76 are now a lien upon said premises.

(2) There is a road assessment against said premises, of which there are five installments yet due of \$11.95 each, totaling \$59.75, and bearing interest at the rate of 6%. The next installment will be due in December, 1926. This assessment is a lien against said premises. Under the terms of the deed it will be the duty of the grantor to pay the taxes and assessments above referred to, and you should see that the same are paid before delivering the warrant and accepting the deed, or reserve such amount from the purchase price.

Your attention is further directed to the fact that at section 63 there is a reservation made by Charles W. Hess when he conveyed to the present owner the 8 acre tract, which reserves a strip of land 30 feet wide for a private roadway in the southwest corner of said land to the southeast corner of said land for a private roadway for the use and benefit of the remainder of the land of said Charles W. Hess, and remains such until such time as said Hess, his heirs and assigns shall dedicate the same for a public road. It is suggested that you should determine for yourself to what extent, if any, such reservation will affect the enjoyment of the premises.

Your attention is further directed to section 56 wherein Minnie H. Matlack conveys a 3 acre tract to Ernestine Hartman wherein the grantee agrees, among other things, that she will dedicate a strip of land 25 feet in width on the east side of said 3 acre tract, and also on the east side of the 8 acre tract for road purposes, upon the demand of the grantors, their heirs, successors and assigns. The grantors also agree to make similar dedications for road purposes on lands adjoining so as to make a road 50 feet wide extending south from Lane avenue. You should determine to what extent, if any, these reservations will affect the enjoyment of the premises.

It is understood that this property is to be purchased from the interest on the endowment funds of the university, and therefore the expenditure is not being made from the state appropriations, and a certificate of the Director of Finance and the authority of the board of control are unnecessary.

The abstract and deed are being returned herewith.

Respectfully,
C. C. CRABBE,
Attorney General.

3181.

APPROVAL, ARTICLES OF INCORPORATION OF THE "ITALIAN-AMERICAN SONS OF FAETO."

COLUMBUS, OHIO, March 8, 1926.

HON THAD H. BROWN, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—I am returning to you herewith the articles of incorporation of the "Italian-American Sons of Faeto" with my approval endorsed thereon.

You inquire what fee should be assessed and collected by the Secretary of State

upon these articles of incorporation. In reply will say it is believed that paragraph 5 of section 176, General Code of Ohio governs this class of articles of incorporation in the matter of fees to be charged, which provides:

"For filing articles of incorporation formed for religious, benevolent or literary purposes or of corporation not organized for profit but not mutual in their character, or of religious or secret societies * * * two dollars."

Respectfully,
C. C. CRABBE,
Attorney General.

3182.

AUTHORITY OF BOARDS OF EDUCATION TO BORROW MONEY DISCUSSED—QUESTIONS RELATING TO THE EDUCATIONAL EQUALIZATION FUND ANSWERED.

SYLLABUS:

1. *Boards of education under section 5655 of the General Code may borrow money in anticipation of the August, 1926, settlement of taxes and may use such money for the payment of contracts and obligations incurred prior to July 1st, 1926.*

2. *The Director of Education may not prior to July 1st, 1926, use any of the \$2,000,000.00 appropriated for the second year of the biennium in the educational equalization fund.*

3. *The Director of Education may after July 1st, 1926, use part of the \$2,000,000.00 appropriated for the second year of the biennium in the educational equalization fund for the purpose of assisting boards of education in meeting obligations assumed for and during the school year ending June 30, 1926.*

4. *Boards of education in state aid districts who have used the August, 1926, distribution of taxes for the payment of contracts and obligations of the school year ending June 30, 1926, may enter into contracts for the school year of 1926 and 1927, if the Director of Education has awarded such district an amount of state aid sufficient to cover such contracts at the end of the fiscal year for 1926.*

5. *Boards of education in non-state districts in which the August distribution of taxes has been largely consumed for the payment of obligations and contracts incurred prior to July 1st, 1926, may enter into contracts for the school year 1926 and 1927 to the extent only to which they have funds for the payment of such contracts.*

6. *The Bureau of Inspection and Supervision of Public Offices may under the Vorys act prescribe a system of accounts which the boards of education of school districts are bound to follow.*

7. *Section 5660-1 of the General Code permits boards of education to appropriate for a three months period a fund in the nature of a contingency fund for minor purchases and such purchases need not be certified for each individual purchase unless the same exceeds the sum of \$500.00.*

COLUMBUS, OHIO, March 10, 1926.

HON. VERNON M. RIEGEL, *Director of Education, Columbus, Ohio.*

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

"Section 5655 as amended by the 86th General Assembly permits boards of education to borrow money and issue certificates of indebtedness under certain conditions in anticipation of revenues to be received from taxes during the same fiscal year. Do you interpret this section to mean that boards of educa-