

powers conferred by law and the Constitution of Ohio upon municipal boards of health, that an emergency exists which requires the expenditure of funds in excess of those appropriated for the purpose by the city taxing authority, does not, where it appears that funds are not otherwise available, make it mandatory upon said taxing authority to borrow money for such purpose and issue notes under the provisions of Section 2293-7, General Code.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2312.

APPROVAL, ABSTRACT OF TITLE TO LAND OF GEORGE R. BURDSAL,
IN THE VILLAGE OF NEWTOWN, HAMILTON COUNTY, OHIO.

COLUMBUS, OHIO, July 3, 1928.

HON. CHARLES V. TRUAX, *Director of Agriculture, Columbus, Ohio.*

DEAR SIR:—You recently submitted to this department for examination and opinion a corrected abstract of a certain tract of land owned by one George R. Burdsal, in the Village of Newtown, Hamilton County, Ohio, and more particularly described in former Opinion No. 2036 of this department, under date of April 30, 1928. Upon examination of said corrected abstract I find that the objections as noted by me in said former opinion have been corrected by further information which has been made a part of said abstract.

I am of the opinion that said George R. Burdsal has a good and indefeasible title to said premises, subject only to the taxes for the last half of the year 1927, apparently amounting to the sum of \$20.35, and the taxes for the year 1928, the amount of which is as yet undetermined. I understand that your department has some arrangement with Mr. Burdsal with respect to the payment of the taxes above referred to, and this matter should, of course, be taken care of at the time the purchase of said tract of land is concluded.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2313.

DISAPPROVAL, ABSTRACT OF TITLE TO LAND OF ROBERT W. TURPIN,
IN THE VILLAGE OF NEWTOWN, HAMILTON COUNTY, OHIO.

COLUMBUS, OHIO, July 3, 1928.

HON. CHARLES V. TRUAX, *Director of Agriculture, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination and approval a corrected abstract of title of certain tracts of land, of which one Robert W. Turpin is the owner of record, in the Village of Newtown, Hamilton County, Ohio, and which has been more particularly described in former Opinion No. 2029 of this department, under date of April 28, 1928. From my examination of said corrected abstract I find some of