

87.

APPROVAL, NOTES OF MIAMI TOWNSHIP RURAL SCHOOL DISTRICT,
GREENE COUNTY—\$16,000.00.

COLUMBUS, OHIO, February 13, 1929.

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

88.

APPROVAL, BONDS OF HAMDEN VILLAGE SCHOOL DISTRICT, VIN-
TON COUNTY, OHIO—\$40,000.00.

COLUMBUS, OHIO, February 13, 1929.

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

89.

APPROVAL, ARTICLES OF INCORPORATION OF THE CRETAN
BENEFIT ASSOCIATION OF CLEVELAND, OHIO.

COLUMBUS, OHIO, February 13, 1929.

HON. CLARENCE J. BROWN, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—I am returning you herewith articles of incorporation of The Cretan
Benefit Association of Cleveland, Ohio, with my approval endorsed thereon.

Respectfully,

GILBERT BETTMAN,

Attorney General.

90.

APPROVAL, ABSTRACT OF TITLE TO LAND OF EDWARD CUNNING-
HAM, IN NILE TOWNSHIP, SCIOTO COUNTY.

COLUMBUS, OHIO, February 13, 1929.

HON. CARL E. STEEB, *Secretary Ohio Agricultural Experiment Station, Columbus,
Ohio.*

DEAR SIR:—This is to acknowledge receipt of your communication of recent date
submitting for my examination and approval abstract of title, warranty deed, en-

cumbrance estimate No. 4775 and certificate of the Controlling Board relating to four certain tracts of land aggregating 255.19 acres owned by one Edward Cunningham, in Nile Township, Scioto County, Ohio, which land is more particularly described in Opinion No. 12 directed to you under date of January 21, 1929.

In the former opinion of this department on said abstract of title it was found that said Edward Cunningham had a good and merchantable fee simple title to said land, free and clear of all encumbrances except the taxes thereon for the year 1928. A further question was raised in said opinion with respect to the acreage in the fourth tract of land described in the caption to the abstract, and the suggestion was made that the acreage in this particular tract of land be checked before the purchase of said land was concluded by your department. A check of said acreage in tract No. 4 has been made as shown by the additional plat of said tract which has been prepared and made a part of the abstract, and I am convinced that said tract contains approximately four acres of land as called for in the description in the warranty deed executed by Edward Cunningham and wife to the State of Ohio.

Since said former opinion was directed to you, the taxes on said lands for the year 1928 have been paid, as is evidenced by the receipts therefor which have been furnished and made a part of the abstract. I am therefore of the opinion that Edward Cunningham has a good and sufficient fee simple title to the lands here in question, free and clear of all encumbrances whatsoever.

An examination of the warranty deed of Edward Cunningham, above referred to, shows that said deed has been properly signed and acknowledged by said Edward Cunningham and by Carol Cunningham his wife, and that the same is in form sufficient to convey to the State of Ohio a fee simple title to the above described lands, free and clear of all encumbrances whatsoever. Said deed contains a clause and provision warranting said lands against all claim or claims of all persons whomsoever "except the taxes due and payable in June 19, 1929, and thereafter, which the grantee herein assumes and agrees to pay as a part of the consideration hereby." This deed was before me upon the occasion of my former opinion to you and it was therein pointed out that the recital in said deed whereby the grantee agrees to pay the taxes as a part of the consideration for said deed, had no proper place in a deed to the State of Ohio. Inasmuch however, as the taxes for the year 1928 have been paid, including those due and payable in June, 1929, this recital in the deed is of no consequence whatever. The recital in said deed, whereby the grantee assumes and agrees to pay taxes due and payable after June, 1929, is likewise ineffective for the reason that such taxes have not yet been levied. *Walsh vs. Sims, Treasurer*, 65 O. S. 211. Said warranty deed is therefore likewise approved.

Encumbrance estimate No. 4775 and the Controlling Board's certificate relating to the purchase of these lands were referred to and approved in said former opinion.

I am herewith returning to you said abstract of title, warranty deed, encumbrance estimate No. 4775 and Controlling Board's certificate.

Respectfully,

GILBERT BETTMAN,
Attorney General.