

Elizabeth V. Sawicki were husband and wife. If such be the fact, in view of the fact that the transaction is rather recent an affidavit to that effect should be obtained.

5. At Section 110 there is shown a mortgage from William J. O'Brien to Elizabeth V. Sawicki and The Cleveland Trust Company, Trustee, dated May 14, 1926, the consideration stated being the sum of ten thousand (\$10,000.00) dollars. The following Section (Section 111), shows an assignment by Elizabeth V. Sawicki of her interest in the mortgage to Gaetano Geraci, under date of September 17, 1927. This mortgage is still uncanceled of record and it appears from the letter of B. D. Nicola above referred to that the same will be paid off out of the purchase price of the above real estate and cancelled. In closing the transaction you should see that the mortgage is paid and the cancellation of the same placed on record.

6. The taxes for the year 1927, shown by the abstract to be a lien, have been paid, as evidenced by the tax receipt submitted by Mr. Nicola. However, the taxes for the year 1928 and any assessments that may have been levied against the property are now a lien and will, I assume, be adjusted at the time of closing the transaction.

You have also submitted a warranty deed from Benjamin D. Nicola to the State of Ohio, its successors and assigns, covering the real estate above mentioned, in which Harriet S. Nicola, wife of Benjamin D. Nicola, releases dower. The deed contains a warranty in general form that the property is free from all encumbrances, but excepts the taxes for 1928, and thereafter, and further excepts the oil and gas lease referred to in (1) above and the right of way referred to in (2) above. In view of Mr. Nicola's positive statements with reference to the oil and gas lease, it seems to me that he should have no objection to warranting the property against said lease, and the reference thereto in the deed should therefore be omitted. With the exception of the above suggestion, I find the deed in proper legal form and that when the same is properly executed and delivered it will convey a fee simple title to the State of Ohio.

No encumbrance estimate has been submitted and I am therefore unable to render an opinion on the same.

I am returning the abstract of title, deed and all other papers submitted in this connection.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2309.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND THE KAUFFMAN-LATTIMER COMPANY, COLUMBUS, OHIO, FOR THE CONSTRUCTION OF SOAPSTONE FOR NEW CHEMISTRY BUILDING, OHIO STATE UNIVERSITY, COLUMBUS, OHIO, AT AN EXPENDITURE OF \$8,572.30—SURETY BOND EXECUTED BY THE COMMERCIAL CASUALTY INSURANCE COMPANY.

COLUMBUS, OHIO, July 2, 1928.

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

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Works for the Board of Trustees of Ohio State University, and The Kauffman-Lattimer Company, of Columbus, Ohio. This

contract covers the construction and completion of Soapstone Contract in connection with equipment for new chemistry building at Ohio State University, Columbus, Ohio, and calls for an expenditure of eight thousand five hundred and seventy-two and 30/100 dollars (\$8,572.30).

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. I am informed that the Controlling Board has advised that Section 12 of House Bill No. 502 of the 87th General Assembly does not apply to the materials and labor covered by the above contract and that the consent of the Controlling Board to the expenditure is therefore unnecessary. In addition you have submitted a contract bond upon which the Commercial Casualty Insurance Company appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the workmen's compensation have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2310.

FORFEITED LANDS—SALE—PROCEDURE DIFFERS FROM DELINQUENT LANDS—SECTIONS 5744, ET SEQ., GENERAL CODE, APPLICABLE.

SYLLABUS:

The procedure prescribed in Sections 5704, et seq., General Code, in regard to the sale of delinquent lands for the nonpayment of taxes is inapplicable to the sale of lands forfeited to the state. The procedure for the sale of lands forfeited to the state for the non-payment of taxes is prescribed by Sections 5744, et seq., of the General Code.

COLUMBUS, OHIO, July 2, 1928.

HON. LEROY W. HUNT, *Prosecuting Attorney, Toledo, Ohio.*

DEAR SIR:—This will acknowledge receipt of your recent communication which reads:

“A request has been made that this office, representing the county treasurer, institute proper proceedings and offer for sale a certain piece of property in this county, which has been forfeited to the state. May we secure an authorization from the Auditor of State, similar to those issued in case of delinquencies, and proceed in accordance with Chapter 14 of the General Code, entitled Delinquent Lands, or is it imperative that we proceed under Chapter 15 of the General Code entitled Forfeited Lands?”

You state that the piece of property in question has been forfeited to the state and you inquire as to whether authority may be secured from the Auditor of State,