

Upon examination of said abstract, I am of the opinion same shows a good and merchantable title to the premises under consideration in Anselm T. Holcomb, except as indicated below.

Attention is directed to the restrictions found in the conveyance shown at section 2 of the last continuation, wherein are found restrictions for a period of twenty-five years against the use of the premises for the erection of any building to be used for slaughter houses and the killing of animals, or the use of said premises for the sale of intoxicating liquors or malt beverages.

Taxes for the year 1923, amounting to \$3.89, are a lien and unpaid, one-half of which, amounting to \$1.95, was due and payable in December, 1923.

It is suggested that the proper execution of a general warranty deed by Anselm T. Holcomb and wife, if married, will be sufficient to convey the title of said premises to the State of Ohio when properly delivered.

Attention is also directed to the necessity of the proper certificate of the Director of Finance to the effect that there are unincumbered balances legally appropriated sufficient to cover the purchase price before the purchase can be consummated.

The abstract submitted is herewith returned.

Respectfully,  
C. C. CRABBE,  
*Attorney General.*

1313.

ABSTRACT, STATUS OF TITLE, SOUTH ONE-HALF OF LOT NO. 114, OF HAMILTON'S SECOND GARDEN ADDITION, COLUMBUS, OHIO.

COLUMBUS, OHIO, March 31, 1924.

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

DEAR SIR:—An examination of an abstract of title submitted by your office to this department discloses the following:

The abstract under consideration was prepared by E. M. Baldrige, Attorney at Law, March 24, 1924. The first thirty-seven sections of the abstract are certified by the abstracter as being a true and correct copy of an original abstract prepared by Poste and Atkinson, Abstracters, and a continuation thereto by Adolph Haak & Co., Abstracters. The abstract as submitted by E. M. Baldrige pertains to the following premises:

Being the south one-half of Lot Number One Hundred Fourteen (114) of Hamilton's Second Garden Addition, as the same is numbered and delineated upon the recorded plat thereof, of record in Plat Book 7, page 186, Recorder's Office, Franklin County, Ohio.

Upon examination of said abstract, I am of the opinion same shows a good and merchantable title to the premises under consideration in Henry O. Wood, except as indicated below.

Attention is directed to the restrictions found in the conveyance shown at section 2 of the last continuation, wherein are found restrictions for a period of twenty-five years against the use of the premises for the erection of any buildings

to be used for slaughter houses and the killing of animals, or the use of said premises for the sale of intoxicating liquors or malt beverages.

Taxes for the year 1923 are paid.

It is suggested that the proper execution of a general warranty deed by Henry O. Wood and wife, if married, will be sufficient to convey the title of said premises to the State of Ohio when properly delivered.

Attention is also directed to the necessity of the proper certificate of the Director of Finance to the effect that there are unincumbered balances legally appropriated sufficient to cover the purchase price before the purchase can be consummated.

The abstract submitted is herewith returned.

Respectfully,

C. C. CRABBE,  
*Attorney General.*

1314.

TAXATION—NO LEGALLY CONSTITUTED COUNTY BOARD OF ASSESSORS—AUTHORITY OF COUNTY AUDITOR UNDER SECTIONS 5639, 5398, 5399 AND 5400 G. C.

**SYLLABUS:**

*Amended section 5398, General Code, repealed no other section or part of section except original section 5398.*

*There is no legally constituted county board of assessors.*

*A county auditor acting alone has no power to do any of the things authorized in section 5398 G. C. as amended.*

*The county auditor may exercise the same powers as formerly under sections 5369, 5399 and 5400, General Code.*

*Penalties under the provisions of section 5369 G. C. may be applied as therein provided.*

COLUMBUS, OHIO, March 31, 1924.

*The Tax Commission of Ohio, Columbus, Ohio.*

GENTLEMEN:—Acknowledgment is hereby made of the Commission's recent communication, which reads as follows:

"Since House Bill No. 330, known as the Albaugh Bill, failed to be ratified at the last election, several questions have arisen concerning the force and effect of House Bill No. 355, known as the Robinson Bill. We respectfully request you to advise the Commission as follows:

1. What sections, or parts of sections, of the General Code, in addition to original section 5398, are repealed by section 2 of amending section contained in 110 O. L., 248?

2. Is there any legally constituted county board of assessors?

3. Has a county auditor, acting alone, any power to proceed to do any of the things authorized in section 5398 as amended?

4. If he can proceed under the new section may he place omitted amounts on the duplicate and add the penalty for the years prior to 1924?

5. If, in your opinion, there is no legally constituted board of assessors, and if the auditor cannot proceed under section 5398 as amended, what are the powers yet remaining which he may exercise under sections 5369, 5399 and 5400?