

of October 20, 1930, indicates that Lafayette Taylor and Volney S. Taylor have a good and marketable fee simple title to the land, and that it is free and clear of all encumbrances with the exception of the taxes for the year 1930 and for the year 1931.

I call your attention, however, to the fact that apparently Lafayette Taylor and Volney S. Taylor do not now purport to own or to convey to the State of Ohio, all of the 821 acres. It appears (page 34, Abstract) that, after having acquired the 821 acre tract, the Taylors conveyed an 8.88 acre strip to one G. W. Mustard, and that the proposed deed to the State of Ohio makes an exception of this 8.88 acre tract. As a matter of fact, the deed to the State of Ohio does not expressly state how many acres are being conveyed to the State.

Encumbrance estimate No. 795 is in proper form and shows that there remains in the proper appropriation account a sufficient balance to pay the purchase price of said land.

The warranty deed to the State of Ohio is properly executed with a release of the dower interests, and conveys a fee simple title to the State of Ohio.

The authority of the Controlling Board has been given to make this purchase.

I am herewith returning to you the abstract of title, deed to the State of Ohio, encumbrance estimate No. 795, plat, real estate option and authority of the Controlling Board.

Respectfully,

GILBERT BETTMAN,
Attorney General.

3195.

APPROVAL, BONDS OF FRANKLIN COUNTY, OHIO—\$14,500.00.

COLUMBUS, OHIO, April 30, 1931.

Industrial Commission of Ohio, Columbus, Ohio.

3196.

APPROVAL, LEASE TO OFFICE-ROOM IN CINCINNATI, OHIO, FOR
USE OF THE DEPARTMENT OF INDUSTRIAL RELATIONS.

COLUMBUS, OHIO, May 1, 1931.

HON. ALBERT T. CONNAR, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a certain lease as hereinafter set forth, granting to you as Superintendent of Public Works, for the use of the Department of Industrial Relations, an office-room in Cincinnati, Ohio, as follows:

Lease from Val Duttonhofer, Jr., of Cincinnati, Ohio, for Room No. 51, on the fifth floor of the Duttonhofer Building, Cincinnati, Ohio. This lease is for a term of twenty months, beginning on the first day of May, 1931, and ending on

the thirty-first day of December, 1932, by the terms of which the State will be required to pay fifty dollars (\$50.00) per month, on the first day of each and every month, in advance.

You have submitted encumbrance estimate No. 1248, which contains the certificate of the Director of Finance to the effect that funds are available for the payment of rentals for the months of May and June, 1931, which is believed to be sufficient.

Finding said lease in proper legal form, I hereby approve it as to form, and return it herewith.

Respectfully,
GILBERT BETTMAN,
Attorney General.

3197.

APPROVAL, BONDS OF JUNCTION CITY-JACKSON VILLAGE SCHOOL DISTRICT, PERRY COUNTY, OHIO—\$66,000.00.

COLUMBUS, OHIO, May 1, 1931.

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

3198.

TOWNSHIP TRUSTEES—POWER TO ADOPT REASONABLE RULES FOR SALE OF CEMETERY LOTS—INCORPORATION OF SAID RULES IN DEEDS—PROTECTING THEMSELVES AND TOWNSHIP RESIDENTS FROM FRAUDULENT TRANSFERS BY SAID RESIDENTS TO NON-RESIDENTS.

SYLLABUS:

A board of township trustees may adopt reasonable rules and regulations for the purpose of protecting the trustees and residents of the township against speculative sales of township cemetery lots to non-residents, and incorporate in deeds to the lots such rules and regulations as are pertinent.

COLUMBUS, OHIO, May 4, 1931.

HON. RAYMOND E. LADD, *Prosecuting Attorney, Bowling Green, Ohio.*

DEAR SIR:—Acknowledgment is hereby made of your request for my opinion which reads in part as follows:

“I am writing for your advice as to how the trustees may regulate the sale of cemetery lots to resident and non-resident purchasers, so as to prevent a non-resident from circumventing their rules and regulations in reference to the price for non-residents by having a resident purchaser buy lots and then transfer it to the non-resident purchaser during his life time, or have an arrangement with the relatives whereby they will