plicate and the delinquent land tax list and duplicate thereof the amounts theretofore paid under such undertaking, and the penalties on such delinquent taxes and assessments shall be adjusted to the amount of the principal sum thereof remaining unpaid; and the interest, if any, chargeable on such tax lists and duplicates at the rate prescribed by the permanent law of this state shall be computed from the date of such default only."

After reading the above sections, the language of which is clear in meaning, it at once becomes apparent that in the undertaking entered into by a person electing to pay delinquent taxes in installments, such person agrees that the real estate taxes and assessments payable currently during the period in which the remaining installments of delinquent taxes are to be paid, will be paid when due either by himself or his grantees. It is likewise obvious that the first installment of delinquent taxes is due and payable immediately upon entering into such undertaking, and the balance of such delinquent taxes are to be paid in five annual installments during the period of collection of the first half of the current taxes. It would therefore appear that if the second or any subsequent installment were paid when due or if any of such installments have not become due under the terms of A's undertaking, B is required to pay only the current taxes and assessments due on the property owned by him.

If any of such installments, however, have, under the terms of the agreement become due and are unpaid, A's undertaking would then be canceled and the entire amount of taxes and assessments levied against the property purchased by B from A, then due and unpaid, together with penalties and interest, would at once become due and payable.

Therefore, in specific answer to your question, it is my opinion that:

1. If A, the owner of a tract of land, under the provisions of Amended Senate Bill No. 42 of the 90th General Assembly, and Amended Senate Bill No. 105 of the second special session of the 90th General Assembly, enters into an undertaking to pay delinquent taxes in installments, and subsequent thereto conveys a portion of said tract to B, B, as long as the terms of the undertaking of A are complied with, is required to pay only the taxes and assessments currently payable during the period covered by such undertaking.

2. In case of default, however, in the payments under the undertaking made by A, the entire amount of taxes and assessments against the property purchased by B, then due and unpaid, together with interest, at once becomes due and payable.

Respectfully,
JOHN W. BRICKER,
Attorney General.

4251.

APPROVAL, ABSTRACT OF TITLE, ETC. RELATING TO THE PROPOSED PURCHASE OF LAND IN HANOVER TOWNSHIP, ASHLAND COUNTY, OHIO—LORANA WILSON.

COLUMBUS, OHIO, May 10, 1935.

HON. CARL E. STEER, *Secretary, Board of Control, Ohio Agricultural Experiment Station, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge the receipt of your recent communication with which you submit for my examination and approval an abstract of title, warranty deed,

Contract Encumbrance Record No. 17, Controlling Board certificate and other files relating to the proposed purchase by the State of Ohio of a tract of land owned by one Lorana Wilson in Hanover Township, Ashland County, Ohio which tract of land is more particularly described as being 30 acres off of the west side of the west half of the northwest quarter of Section 15, Township 19, Range 16 in said county and civil township.

Upon examination of the abstract of title submitted to me, which abstract is certified by the abstracter, under date of April 27, 1935, I find that Lorana Wilson, the owner of record of the above described tract of land, has a good and indefeasible fee simple title to this property and that the same is free and clear of all encumbrances except the undetermined taxes for the year 1935, which are a lien upon the property.

In addition to the lien of the taxes above referred to, this property is apparently subject to the encumbrance of an oil and gas lease, which was executed on this property by Thomas Wilson and Lorana Wilson to the Ohio Fuel Supply Company under date of October 30, 1913, said Thomas Wilson and Lorana Wilson being then the owners of this property as co-tenants. This lease, as executed, was one for a stated term of 10 years, and for so much longer as oil or gas might be produced on the premises and the royalties therefor were paid.

There is nothing in the abstract of title to show what, if anything, was done by the lessee in the development of this property for oil or gas under this lease; but in as much as it appears from the deed, which has been tendered to the State of Ohio by Lorana Wilson, the grantor, that this oil and gas lease has been excepted from the covenant against incumbrances contained in said deed, it may be inferred that one or more gas wells have been developed on this property and that the same are in operation. How such gas well or wells, if any such there be, will affect the use which your department desires to make of this property, is, of course, a matter for your board to determine.

It may be here added that there is nothing in the abstract of title to show whether this property is in the actual physical possession of Lorana Wilson, the grantor. If she is not in actual possession of this property and the same is in the actual possession of some other person or persons under a claim of right, the State, as the purchaser of this property, will be required to take notice of the rights of such person or persons in possession, whatever such rights may prove to be.

Upon examination of the warranty deed, which has been tendered to the State by Lorana Wilson (a widow), the grantor therein, I find that this deed has been properly executed and acknowledged by Lorana Wilson and that the form of this deed is such that it is legally sufficient to convey this property to the State of Ohio by fee simple title, with a covenant of warranty that the property is free and clear of all incumbrances whatsoever except the oil and gas lease above referred to and except the current taxes for the year 1935.

Contract Encumbrance Record No. 17, which has been submitted as a part of the files relating to the purchase of this property, has been properly executed and the same shows a sufficient unencumbered balance in the property appropriation account to the credit of the Ohio Agricultural Experiment Station, to pay the purchase price of the above described property, which purchase price is the sum of $450.00.

It further appears from said Contract Encumbrance Record, as well as from the certificate of the Controlling Board, that said Board has approved the purchase of this property and has released from the Appropriation Account the money necessary to pay the purchase price of the property.

With the minor exceptions above noted, the title of Lorana Wilson to this property,

as well as the abstract thereof, is hereby approved and said abstract of title, warranty deed, Contract Encumbrance Record No. 17, Controlling Board certificate and other files relating to the purchase of this property, are herewith enclosed.

Respectfully,
JOHN W. BRICKER,
Attorney General.

4252.

APPROVAL, ABSTRACT OF TITLE, ETC., RELATING TO THE PROPOSED PURCHASE OF LAND IN HANOVER TOWNSHIP, ASHLAND COUNTY, OHIO—JAMES E. HALDERMAN.

COLUMBUS, OHIO, May 11, 1935.

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

DEAR SIR:—You have submitted for my examination and approval an abstract of title, warranty deed, encumbrance record No. 15, Controlling Board certificate and other files relating to the proposed purchase by the state of Ohio for the use of your department of two tracts of land owned of record by one James E. Halderman in Hanover Township, Ashland County, Ohio, which tracts of land are more particularly described as follows:

> Being the North East quarter of the North East quarter of Section # 7 Township # 19 of Range # 16, containing forty (40) acres be the same more or less.
>
> Also being a part of the South East quarter of Section # 6, Township # 19 of Range # 16. Commencing at the South East corner of the quarter, thence North 1½° W. on the E. line of the quarter 10 chains to a post, thence North 88° W. 2.20 chains, thence N. 67° W. 1.18 chains, thence S. 53½° W. 1.67 chains, thence S. 37° W. 1.52 chains, thence S. 74½° W. 0.75 chains, thence South 44½° W. 1.60 chains, thence S. 58° W. 2.72 chains, thence S. 62° W. 2.95 chains, thence S. 70½° W. 1.70 chains, thence S. 4° W. 4.25 chains to the South line of the quarter, thence N. 88° E. on the South line of the quarter 14.24 chains to the place of beginning containing just eleven (11) acres and 43/100 of an acre of land.

Upon examination of the abstract of title submitted, which is certified by the abstracter under date of March 23, 1935, I find that James E. Halderman has a good merchantable fee simple title to the above described tracts of land subject to the objections, liens and encumbrances hereinafter mentioned which are here noted as exceptions to the title in and by which James E. Halderman owns and holds this land.

1. James E. Halderman obtained the title to this property by a deed of conveyance executed by one Hannah Halderman under date of August 15, 1914. This deed was executed and acknowledged by Hannah Halderman alone, and there is nothing in the abstract of title to indicate whether she was married or single at this time. Inasmuch as the abstract shows that under date of October 24, 1912, Hannah Halderman was married and had as her husband one Noah Halderman, evidence should be furnished to you showing that Noah Halderman is dead or that his inchoate dower inter-