

the classification of dealers in intangibles for purposes of taxation in the manner provided by the statutes hereinabove noted.

Respectfully,

JOHN W. BRICKER,

Attorney General.

1870.

APPROVAL, ABSTRACT OF TITLE TO LAND IN BOSTON TOWNSHP,
SUMMIT COUNTY, OHIO.

COLUMBUS, OHIO, November 15, 1933.

HON. FRANK D. HENDERSON, *Adjutant General, Columbus, Ohio.*

DEAR SIR:—You have recently submitted for my examination and approval an abstract of title and warranty deed relating to the purchase of a tract of land in Boston Township, Summit County, Ohio, the title to which was lately owned and held by one Harvey J. Webster and conveyed by him to the State of Ohio. The tract of land here in question is more particularly described as follows:

“Being a part of Lot 2, Tract 1 in said township, beginning at a southwest corner of 80.45 acres of land, deeded by George Kellogg to F. W. Kellogg March 9th, 1872, in the center of the Brewery Road, so-called, at a stake in the line between the north and south half of said Lot 2, and which point is southwesterly along the center line of the Brewery Road 28.22½ chains from the north line of Lot 2, Tract No. 1, Boston Township; thence northeasterly along the center of said Road as now traveled, 26.33½ chains to a stake at the center of the Culbert; thence south 26 degrees east 3 chains to a stake; thence southwesterly to a point in the division line between the north and south half of said Lot 2, 11.25 chains distant from the first mentioned stake in the center of the Brewery Road; thence north 89¾ degrees west along said division line 11 chains and 25 links to the place of beginning, containing 10 acres of land, be the same more or less, but subject to all legal highways.”

Upon examination of the abstract of title submitted, which is certified by the abstractor under date of August 19, 1933, I find that as of said date said Harvey A. Webster had a good and indefeasible fee simple title to the above described property free and clear of all encumbrances in said fee except the undetermined taxes for the year 1933 on this property. In this connection I am advised, and I so find, that since the date of certification of this abstract, arrangements have been made for the payment of these taxes so that upon the conveyance of this property to the state by the warranty deed, hereafter referred to, the title to this property was taken by the state free and clear of the lien of said taxes. Moreover, in this connection, it is obvious, inasmuch as the lien for taxes is the lien of the state itself, such tax lien become merged and lost in the fee simple title which the state thereafter acquired to this property by said deed.

Upon examination of the deed executed and delivered to the State of Ohio for this property, I find that the same has been properly executed and acknowledged by the grantor, Harvey J. Webster, and by his wife, Effie L. Webster, and that the form

of said deed is such that the same is legally sufficient to convey the above described property to the State of Ohio free and clear of the inchoate dower interest of Effie L. Webster, the wife of the grantor, and free and clear of all encumbrances whatsoever except the taxes on this property for the year 1933, above referred to.

The deed recites a consideration of ten dollars as the sum of money paid by the State of Ohio for this property. This recital, of course, is not conclusive of the fact with respect to this matter and the fact is that the purchase price of this property was paid not out of funds of the State of Ohio but out of funds in the hands of the 112th Engineers Regiment. In this situation, no certificate of the Director of Finance under the provisions of Section 2288-2, General Code, was or is necessary. Neither was it necessary for the Board of Control to approve the purchase of this property or to take any other or further action with respect to the purchase of the same.

I am accordingly approving the abstract of title, warranty deed and other files relating to the purchase of this property, all of which are herewith returned.

Respectfully,

JOHN W. BRICKER,
Attorney General.

1871.

APPROVAL, ABSTRACT OF TITLE TO LAND IN BOSTON TOWNSHIP,
SUMMIT COUNTY, OHIO.

COLUMBUS, OHIO, November 15, 1933.

HON. FRANK D. HENDERSON, *Adjutant General, Columbus, Ohio.*

DEAR SIR:—You have recently submitted for my examination and approval an abstract of title and a warranty deed relating to the purchase of a certain tract of 15.257 acres of land in Boston Township, Summit County, Ohio, which was lately owned by Gilbert J. Cassidy, and others, heirs of James and Elizabeth Cassidy, deceased. The tract of land here in question is a part of original Lot No. 2, Tract 1, in said township and is further described as follows:

“Beginning in the center line of Brewery Road at its intersection with the northerly line of Grantor's lands said beginning point being distant southwesterly along the center line of Brewery Road 28.22½ chains from the north line of said lot 2, said beginning point being also the southwest corner of 80.45 acres of lands deeded by George Kellogg to F. W. Kellogg, March 9, 1872.

Thence South 89 degrees 45' 00" East along the Northerly line of Grantor's lands, said Northerly line being the southerly line of lands conveyed to F. W. Kellogg as aforesaid a distance of 900 feet to a point.

Thence South 12 degrees 37' 30" West a distance of 700 feet to a point.

Thence North 89 degrees 45' 00" West along a line parallel with the first described line a distance of 650 feet to a point.

Thence Northwesterly along a line that intersects the center line of Brewery Road at a point distant Southwesterly 400 feet from the intersection of said center line with the Northerly line of Grantor's lands as aforesaid, to the center line of said Brewery Road;