

city, and being the southeasterly corner of a tract of land occupied by Samuel Roberts as designated in corrected description for said tract and running thence northerly with the easterly line of said Roberts tract, 65 feet, to the northeast corner of said Roberts tract; thence easterly at right angles 29.5 feet; thence southerly parallel with the westerly line of Canal street, 65 feet, to the northerly line of Third Street; thence westerly with the northerly line of Third Street 29.5 feet to the place of beginning, and containing 1917 square feet, more or less."

An examination of said lease shows that the same as to form and execution is in compliance with the general provisions of Sections 13965, et seq., General Code, as well as with the more special provisions of the act of March 25, 1925, 111 O. L. 208, providing for the abandonment of the Miami and Erie canal.

Said canal land lease is accordingly approved by me as to legality and form as is evidenced by my approval endorsed upon said lease and upon the duplicate and triplicate copies thereof.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

1349.

ASSESSMENTS—SUCH WORD USED IN SECTIONS 5678, 5679, GENERAL CODE, INCLUDES SEWER, ROAD AND DITCH ASSESSMENTS.

*SYLLABUS:*

*Sections 5678 and 5679, General Code, as amended by the 88th General Assembly (113 O. L., 500), include within their terms all assessments that are charged against real estate, whether they are road, ditch or sewer assessments.*

COLUMBUS, OHIO, December 31, 1929.

HON. MICHAEL B. UNDERWOOD, *Prosecuting Attorney, Kenton, Ohio.*

DEAR SIR:—Your recent communication reads:

"We beg to submit the following for your opinion:

Sections 5678 and following have been amended. In Section 5678 the words 'and assessments' have been added so that it now reads, 'taxes and assessments'. Likewise 5679.

I have been requested to advise the treasurer whether the words 'and assessments' comprehends sewer assessments, road, and ditch assessments.

It appears to me that they would be included and that the Legislature had intended, but I wish to have your opinion on the matter."

Section 5678, General Code, to which you refer, as amended by the 88th General Assembly (113 O. L., 500) provides:

"If one-half the taxes *and assessments* charged against an entry of real estate is not paid on or before the twentieth of December, in that year, or col-

lected by distress or otherwise prior to the February settlement, a penalty of ten per cent. thereon shall be added to such half of said taxes *and assessments* on the duplicate. If such taxes *and assessments* and penalty, including the remaining half thereof, are not paid on or before the twentieth of June next thereafter, or collected by distress or otherwise prior to the next August settement, a like penalty shall be charged on the last half of such taxes *and assessments*. The total of such amounts shall constitute the delinquent taxes and assessments on such real estate to be collected in the manner prescribed by law."

The italicized language in the section above quoted indicates the additions made to the original section.

Section 5679, to which you also refer, provides for the penalties in case of failure to pay taxes and assessments charged against real estate at the times required by law. This section was also amended by the 88th General Assembly, the amendment simply including in said section "assessments" as well as taxes.

In analyzing the above sections as amended it seems clear that there is included within the terms of said sections any assessments that are charged against real estate. The sections make no exceptions but by the plain and unambiguous language thereof include, as above stated, the taxes and assessments that are charged against real estate.

You are, therefore, specifically advised that Sections 5678 and 5679, General Code, as amended by the 88th General Assembly (113 O. L., 500), include within their terms all assessments that are charged against real estate, whether they are road, ditch or sewer assessments.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

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1350.

APPROVAL, ABSTRACT OF TITLE TO LAND OF GUSTAV H. MOEHL-  
MAN IN CITY OF NORWALK, HURON COUNTY, OHIO.

COLUMBUS, OHIO, December 31, 1929.

HON. ROBERT N. WAID, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination a warranty deed and extension of abstract relating to the proposed purchase of 1.27 acres of land in Norwalk, Huron County, Ohio from Gustav H. Moehlman, which is more particularly described in my opinion No. 1310, issued under date of December 19, 1929.

The extension of abstract shows a good merchantable title to said premises as of December 23, 1929, in Gustav H. Moehlman and Cecil M. Moehlman, his wife, free and clear of all encumbrances excepting taxes due December 20, 1929, and June 30, 1930, which grantor assumes and agrees to pay.

The deed is properly acknowledged and executed, and when delivered is sufficient to convey title in said premises to the State of Ohio.

I am returning herewith the documents submitted in connection with your inquiry.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*