

correctly executed and acknowledged and to be in form sufficient to convey a good and sufficient fee simple title to the State of Ohio, said deed is hereby approved.

Respectfully,

GILBERT BETTMAN,

Attorney General

734.

APPROVAL, FINAL RESOLUTIONS ON ROAD IMPROVEMENTS IN
DARKE, JEFFERSON AND MUSKINGUM COUNTIES.

COLUMBUS, OHIO, August 12, 1929.

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

735.

APPROVAL, ABSTRACT OF TITLE TO LAND OF HAROLD H. DEWITT
IN BRUSH CREEK AND MORGAN TOWNSHIPS, SCIOTO COUNTY,
OHIO.

COLUMBUS, OHIO, August 13, 1929.

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

DEAR SIR:—This is to acknowledge receipt of your recent communication, submitting for my examination and approval, abstract of title, warranty deed and other files relating to the proposed purchase of three certain tracts of land in Brush Creek and Morgan Townships, Scioto County, Ohio, owned of record by one Harold Herndon DeWitt, subject to the outstanding consummated dower interest of one Alice DeWitt Munday, which property is more fully described in Opinion No. 167 of this department, directed to you under date of March 7, 1929.

In the former opinion of this department, above referred to, it was found that said Harold Herndon DeWitt had a good and merchantable, fee simple title to the tracts of land therein described, subject only to the dower interest of Alice DeWitt, now Alice DeWitt Munday, and to such taxes as are a lien on said lands. At the time of the original certificate of said abstract, to-wit on September 5, 1928, it appeared that taxes in the sum of \$24.07 on tract No. 1, \$204.33 on tract No. 2, and \$199.83 on tract No. 3 had been certified as delinquent. In a certification of said abstract under date of August 9, 1929, it is certified that said tracts of land have been certified as delinquent for non-payment of taxes and that "as of September 1, 1929, the county auditor figures it will take \$23.83; \$203.18 and \$198.53 to redeem it." I take it that these figures are exclusive of the 1928 and 1929 taxes on the land.

Upon the abstract as resubmitted, I find that said Harold Herndon DeWitt has a

good and indefeasible fee simple title to the above tract of land, subject only to the outstanding dower interest of Alice DeWitt Munday and to the taxes on said property above stated.

In the former opinion of this department, above mentioned, the warranty deed then tendered by Harold Herndon DeWitt was disapproved, for the reason that he had not yet attained his majority, under the laws of the State of Ohio, and that the proceedings in the District Court of Potter County, Texas, in which a decree was made removing the disabilities of said Harold Herndon DeWitt as a minor, were not effective to make him *sui juris* with respect to the conveyance of land owned by him in Ohio. Said Harold Herndon DeWitt attained his majority in June, 1929, and on the 13th day of July, 1929, the deed here in question was executed and acknowledged by him in Henry County, Illinois. Said deed was also executed and acknowledged by said Alice DeWitt Munday at her home in El Paso County, Colorado, and an examination of said deed, besides showing that the same has been properly executed and acknowledged by said grantors also shows that the same is in form sufficient to convey to the State of Ohio a fee simple title to the tracts of land here under investigation, free and clear of all encumbrances whatsoever.

An examination of encumbrance estimate No. 4771, shows that the same has been properly executed and that there are sufficient balances in a proper appropriation account, sufficient to pay the purchase price of said property. It likewise appears that the necessary money for the purchase of this property has been released by the Controlling Board.

I am herewith returning, with my approval, said abstract of title, warranty deed, encumbrance estimate No. 4771, and Controlling Board's certificate.

Respectfully,

GILBERT BETTMAN,

Attorney General.

736.

LAND TRUST CERTIFICATES—INCLUDED IN BANK'S STATEMENT OF RESOURCES—SUCH ITEMS NOT DEDUCTIBLE BY COUNTY AUDITOR FROM TOTAL VALUE OF SHARES.

SYLLABUS:

Where land trust certificates owned by a bank are set forth by it in its statement of resources, neither the real value of such land trust certificates nor the proportionate amount of the tax upon the real estate which is the subject of the trust, can be deducted by the auditor from the total value of the shares of such bank.

COLUMBUS, OHIO, August 13, 1929.

The Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—This will acknowledge receipt of your recent communication which reads:

“We are enclosing a letter and request for an opinion from Mr. Z., auditor of Cuyahoga County. We are sending all the information that has been given our office and will kindly request the return of this material for our files.”

The letter referred to in your communication is as follows: