

If the county commissioners on application to the Common Pleas Court may transfer money from one fund under their jurisdiction to another fund, which is also under their jurisdiction, it is believed that the taxes are raised for any purpose for which the county commissioners may use said moneys.

The money transferred to the building fund does not lose its identity as moneys raised by taxation by reason of being transferred from one fund to another. As long as the same has not been expended for any purpose it may be said to be money raised by taxation.

It is therefore my opinion that moneys legally transferred by the county commissioners from other funds to the building fund can be considered in figuring the compensation due the building commissioners under section 2334 of the General Code.

You are therefore advised that the building commissioners appointed under section 2333 of the General Code are entitled to receive not more than two and one-half per cent of the amount raised by the county from taxes raised or from the sale of bonds for the purpose of constructing the building.

Respectfully,

C. C. CRABBE,  
*Attorney General.*

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3364.

ABSTRACT, STATUS OF TITLE TO PREMISES IN OUTLOT NO. 7, BUTLER COUNTY, OHIO, IN THE VILLAGE OF OXFORD.

COLUMBUS, OHIO, May 20, 1926.

*President and Trustees of the Miami University, Oxford, Ohio.*

GENTLEMEN:—You have submitted a certificate of title made by Paul Scudder, Attorney at Law, Hamilton, Ohio, dated May 12, 1926, and request my opinion as to the status of the title of the premises situated in Outlot No. 7, in the County of Butler, State of Ohio, in the village of Oxford, which are more fully described in the decree attached to said certificate.

From the certificate submitted, it is the opinion of this department that the property above described is in the name of the trustees of The St. Matthews Lutheran Church of Darrrtown, Ohio, free from encumbrances, unless there should be some taxes assessed against such property which are a lien and unpaid. The certificate does not definitely state what the situation is in reference to taxes.

I have further examined a deed which has been submitted and executed by the trustees of said church, which it is believed is sufficient to convey said premises to the University when same is properly accepted.

Under the terms of the deed it will be the duty of the trustees of the church to pay the taxes, if any, that may now be a lien upon said premises.

The certificate and deed are being returned herewith.

Respectfully,

C. C. CRABBE,  
*Attorney General.*