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powers conferred by law and the Constitution of Ohio upon municipal boards of health, that an emergency exists which requires the expenditure of funds in excess of those appropriated for the purpose by the city taxing authority, does not, where it appears that funds are not otherwise available, make it mandatory upon said taxing authority to borrow money for such purpose and issue notes under the provisions of Section 2293-7, General Code.

Respectfully,
Edward C. Turner,
Attorney General.

2312.

APPROVAL, ABSTRACT OF TITLE TO LAND OF GEORGE R. BURDSAL, IN THE VILLAGE OF NEWTOWN, HAMILTON COUNTY, OHIO.

COLUMBUS, OHIO, July 3, 1928.

HON. CHARLES V. TRUAX, Director of Agriculture, Columbus, Ohio.

DEAR SIR:—You recently submitted to this department for examination and opinion a corrected abstract of a certain tract of land owned by one George R. Burdsal, in the Village of Newtown, Hamilton County, Ohio, and more particularly described in former Opinion No. 2036 of this department, under date of April 30, 1928. Upon examination of said corrected abstract I find that the objections as noted by me in said former opinion have been corrected by further information which has been made a part of said abstract.

I am of the opinion that said George R. Burdsal has a good and indefeasible title to said premises, subject only to the taxes for the last half of the year 1927, apparently amounting to the sum of \$20.35, and the taxes for the year 1928, the amount of which is as yet undetermined. I understand that your department has some arrangement with Mr. Burdsal with respect to the payment of the taxes above referred to, and this matter should, of course, be taken care of at the time the purchase of said tract of land is concluded.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2313.

DISAPPROVAL, ABSTRACT OF TITLE TO LAND OF ROBERT W. TURPIN, IN THE VILLAGE OF NEWTOWN, HAMILTON COUNTY, OHIO.

COLUMBUS, OHIO, July 3, 1928.

HON. CHARLES V. TRUAX, Director of Agriculture, Columbus, Ohio.

Dear Sir:—You have submitted for my examination and approval a corrected abstract of title of certain tracts of land, of which one Robert W. Turpin is the owner of record, in the Village of Newtown, Hamilton County, Ohio, and which has been more particularly described in former Opinion No. 2029 of this department, under date of April 28, 1928. From my examination of said corrected abstract I find some of

the objections noted by me in said former opinion have been corrected, but I find that I am still unable to approve the abstract submitted for the following reason:

The abstract shows that Robert W. Turpin, the owner of record of said tracts of land, purchased the same at a sale of the same made pursuant to certain proceedings in a partition case, in which Edward J. Turpin and others were parties plaintiff and one Clarence Ragland, a minor, was defendant. A sufficient abstract of the proceedings in the partition case has been made to show that the said Robert W. Turpin had purchased said premises pursuant to an order of sale issued by the court in said partition case and that said sale was thereafter confirmed by the court.

I assume that following said confirmation of sale the sheriff of Hamilton County executed and delivered to said Robert W. Turpin a deed conveying to said Robert W. Turpin title to the premises here under consideration. However, said deed is not set out in the abstract of title and until this has been done the abstract fails to show that said Robert W. Turpin has legal title to the premises here under consideration.

You will, therefore, please return said abstract to Mr. Turpin, or to the abstracter employed by him, with instructions to have said deed set out in the abstract.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2314.

APPROVAL, ABSTRACT OF TITLE TO LAND OF ANNA L. DURHAM, IN THE VILLAGE OF NEWTOWN, HAMILTON COUNTY, OHIO.

COLUMBUS, OHIO, July 3, 1928.

HON. CHARLES V. TRUAX, Director of Agriculture, Columbus, Ohio.

DEAR SIR:—You recently submitted for my examination and opinion a corrected abstract of title of certain lands owned by one Anna L. Durham, in the Village of Newtown, Hamilton County, Ohio, and more particularly described in Opinion No. 2033 of this Department, directed to you under date of April 28, 1928.

Upon examination of the corrected abstract of title submitted I find that the vital defects in said abstract of title noted in the former opinion of this Department, have been corrected by further information which has been made a part of said corrected abstract of title.

I am of the opinion therefore that said Anna L. Durham has a good and merchantable fee simple title to said lands and premises, subject only to the taxes thereon for the last half of the year 1927, and the taxes on said premises for the year 1928.

By reference to the former opinion of this Department above referred to, you will note that I called attention to the fact that the description of said premises as contained in the deed to the State of Ohio submitted with the abstract of title was defective in the particulars therein pointed out, and a correction of said deed was directed. An examination of the deed submitted with the corrected abstract of title shows that no correction in said deed has been made with respect to the matters pointed out in said former opinion and the same is herewith returned with the corrected abstract of title, with the request that said deed be forwarded to said Anna L. Durham with instructions to have said deed corrected in the manner pointed out in said former opinion.

Respectfully,
EDWARD C. TURNER,
Attorney General.