

1043.

APPROVAL—BONDS OF CITY OF LIMA, ALLEN COUNTY,
OHIO, \$1,000.00.

COLUMBUS, OHIO, August 19, 1937.

The Industrial Commission of Ohio, Columbus, Ohio.

GENTLEMEN :

RE: Bonds of City of Lima, Allen County, Ohio,
\$1,000.00.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise part of an issue of sewer bonds, Series D, in the aggregate amount of \$280,000, dated May 15, 1923, bearing interest at the rate of 5½% per annum.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute a valid and legal obligation of said city.

Respectfully,

HERBERT S. DUFFY,

Attorney General.

1044.

APPROVAL—BONDS OF CITY OF CINCINNATI, HAMILTON
COUNTY, OHIO, \$25,000.00.

COLUMBUS, OHIO, August 19, 1937.

The Industrial Commission of Ohio, Columbus, Ohio.

GENTLEMEN :

RE: Bonds of City of Cincinnati, Hamilton County,
Ohio, \$25,000.00.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise part of an issue of Southern Railway bonds, Series A, dated January 1, 1924, in the aggregate amount of \$400,000, bearing interest at the rate of 4½% per annum.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute a valid and legal obligation of said city.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

1045.

FORFEITED LANDS—RIGHT, TITLE, CLAIM, AND INTEREST
—REDEMPTION—AUDITOR'S RIGHT TO PERMIT DITCH
TO BE CONSTRUCTED ACROSS FORFEITED LANDS.

SYLLABUS:

1. *The provision of Section 5744, General Code, to the effect that after lands or lots are forfeited to the state for non-payment of taxes thenceforth all the right, title, claim and interest of the former owner or owners shall be vested in the state, was inserted in the section for the purpose of carrying to the purchaser at forfeited land sale as good a title as the owner or owners of the land or lot had. (Roman, the writer's.)*

2. *The state at no time obtains an absolute, indefeasible title to forfeited lands or lots for the reason that at any time prior to sale, even though such lands or lots have been forfeited to the State, the owner can pay to the county treasurer the taxes, assessments, penalty and interest charged against such lands or lots and the county auditor must under the law, transfer such lands or lots back into the name of the owner or owners. There can be no such thing as an absolute, indefeasible title so long as an equity of redemption remains in some person or persons.*

3. *The most interest that the state can have in lands or lots forfeited to it for non-payment of taxes, is a lien for the taxes, assessments, penalties and interest remaining unpaid.*