

issued for such construction may be included as part of the cost thereof, the conclusion is irresistible that such interest may be assessed.

In specific answer to your inquiry, I am of the opinion that interest on notes issued during the construction of a township road improvement, which interest will mature previous to the receipt of taxes or assessments, should be included in the amount assessed against real estate abutting upon such improvement as part of the cost of such construction, in the same proportion as other items of cost may be apportioned to such real estate abutting upon the improvement.

Respectfully,
GILBERT BETTMAN,
Attorney General.

325.

APPROVAL, BONDS OF VILLAGE OF NORTH COLLEGE HILL, HAMILTON COUNTY—\$76,668.16.

COLUMBUS, OHIO, April 19, 1929.

Industrial Commission of Ohio, Columbus, Ohio.

326.

DISAPPROVAL, ABSTRACT OF TITLE TO LAND OF BESSIE McCORMICK AND IRENE MILLER IN JEFFERSON TOWNSHIP, ADAMS COUNTY, OHIO.

COLUMBUS, OHIO, April 19, 1929.

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

DEAR SIR:—This is to acknowledge receipt of your communication of recent date submitting for my examination and approval, abstract of title, warranty deed, encumbrance estimate No. 4794, and controlling board certificate, relating to the purchase of eight several tracts of land in Jefferson Township, Adams County, Ohio, aggregating 391 acres, more or less, and owned of record by Bessie McCormick and Irene Miller.

The abstract of title submitted is quite summary in form but I believe that I can approve the same if it is supplemented by a certificate over the signature of the abstractor, showing:

1. That there are no unreleased mortgages affecting any of said several tracts of land;
2. That there are no pending suits against said Bessie McCormick or Irene Miller;
3. That there are no judgments against said Bessie McCormick or Irene Miller or against any of their predecessors in title which are a lien on said several tracts of land;
4. That there are no foreign executions against said Bessie McCormick or Irene

Miller or against their predecessors in title which are a lien on said several tracts of land;

5. That there are no mechanics' liens on any of said tracts of land;

6. The taxes, if any, for the year 1928 or previous years that may be due and unpaid and a lien on said tracts of land or any of them;

7. The approximate amount of the taxes for the year 1929 on said several tracts of land as nearly as the same can be ascertained.

In addition to the above, said certificate should show that the granting and habendum clauses in the deeds in the chain of title to each of said several tracts of land ran to the respective grantees therein named and to their heirs and assigns; that is, that said deeds contain words of inheritances or perpetuity such as was necessary at that time to convey a fee simple title to lands in this state.

I am herewith returning to you said abstract of title, warranty deed, encumbrance estimate and controlling board certificate, with the request that you forward to the owners said abstract of title for the additional certificate above mentioned. When this certificate has been secured and made a part of the abstract, said corrected abstract, warranty deed, encumbrance estimate and controlling board certificate should again be submitted to this department for examination and approval.

Respectfully,

GILBERT BETTMAN,
Attorney General.

327.

HOUSE BILL NO. 17—PROVIDING FOR STATE OFFICE BUILDING—
SECTION 9 EFFECTIVE WHEN GOVERNOR APPROVED ACT—
OTHER SECTIONS IN EFFECT JULY 7, 1929.

SYLLABUS:

None of the sections of the act of April 17, 1925, as amended in House Bill No. 17, passed by the 88th General Assembly, other than Section 9 therein, are exempted from the referendum reserved and provided for in Sections 1 and 1c of Article II of the constitution; and aside from Section 9, as amended in said act, which went into immediate effect on approval of the said act by the governor, the several sections of the act of April 17, 1925, as amended in said House Bill No. 17, do not go into effect until ninety days from the date said act was filed in the office of the Secretary of State.

COLUMBUS, OHIO, April 20, 1929.

MY DEAR GOVERNOR:—This is to acknowledge receipt of your recent communication which reads as follows:

"I bring to your attention House Bill No. 17, which provides for a new state office building.

I desire your opinion as to whether or not, inasmuch as this bill contains the provision for raising revenue, it is not now in effect, without regard to the usual constitutional limit of ninety days."

House Bill No. 17 referred to in your communication is an act passed by the 88th General Assembly, approved April 6, 1929, and filed in the office of the Secretary of State, April 8, 1929. As enacted said House Bill No. 17 is an act "to repeal Section 2