

spective of the amount of taxes and penalty, due upon it. Such sale shall convey the title to the said tract or parcel of land, divested of all liability for any arrearages of taxes or penalty which remain after applying the amount thereon for which it was sold."

Specifically answering your question, it is my opinion that it is the duty of the county treasurer to proceed to foreclose the lien of the state upon the delinquent parcels of land referred to in your letter, regardless of whether said various parcels of land can be sold for enough to pay the necessary court costs, there being no other method of enforcing the tax liens in question.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2101.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND THE NEW YORK CENTRAL RAILROAD COMPANY FOR THE RECONSTRUCTION OF A BRIDGE, NEAR RUSHVILLE, FAIRFIELD COUNTY, OHIO.

COLUMBUS, OHIO, May 15, 1928.

HON. GEORGE F. SCHLESINGER, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by and through George F. Schlesinger, as Director of Highways, as first party and the New York Central Railroad Company as second party.

This contract pertains to the reconstruction of a bridge over the tracks of the New York Central Railroad Company on State Highway No. 10, Section P-1, near Rushville, Fairfield County, Ohio.

I have carefully examined said contract, and finding it in proper legal form, I hereby approve and return the same herewith to you.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2102.

APPROVAL, RESOLUTION FOR SALE OF ABANDONED CANAL LAND, IN AKRON, OHIO.

COLUMBUS, OHIO, May 15, 1928.

HON. RICHARD T. WISDA, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—Receipt is acknowledged of your communication of May 5, 1928, enclosing for my approval resolution, in duplicate, for the sale of the following abandoned canal land:

"Situate in the city of Akron, Summit County, Ohio, and lying in the rear of Lot No. 3, of Block 21, of Kings' Addition to the city of Akron, and described as follows: