

(2) The taxes on said land for the year 1928, the amount of which is undetermined, are unpaid and a lien.

As you were advised in the former opinion of this Department above referred to, the warranty deed signed by Henry Oatney and Clara Oatney, his wife, has been properly executed and is in form sufficient to convey to the State of Ohio a fee simple title to said property free and clear of all encumbrances other than the undetermined taxes for the year 1928.

I am herewith returning to you said corrected abstract of title and warranty deed and a copy of said former opinion of this Department.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2373.

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

COLUMBUS, OHIO, July 19, 1928.

HON. CHAS. V. TRUAX, *Director of Agriculture, Columbus, Ohio.*

DEAR SIR:—In Opinion No. 2033 of this department, directed to you under date of April 28, 1928, I had under consideration an abstract of title and warranty deed signed by Anna L. Durham and husband, covering certain lands owned by said Anna L. Durham in the village of Newtown, Hamilton County, Ohio, and more particularly described in said opinion. In this opinion I called attention to the fact that the description of said premises, as contained in the deed to the State of Ohio, submitted with said abstract of title was defective in certain particulars therein pointed out, and you were requested to have said deed corrected.

Later, in Opinion No. 2314, directed to you under date of July 3, 1928, I again called attention to the defect in the description of said property in said deed. I write this to advise you that the deed has now been corrected in the particulars complained of, and the same is hereby approved.

In said Opinion No. 2314, of this department above referred to, your attention was called to the fact that the taxes for the last half of the year 1927 were unpaid and a lien on the property here under consideration. I am now advised of a certificate over the signature of the Chief Deputy County Treasurer of Hamilton County, submitted by your department, that these taxes have been paid, and that said premises are subject only to the lien of the undetermined taxes for the year 1928.

I am herewith returning to you said warranty deed and Opinion No. 2314, referred to above.

Respectfully,
EDWARD C. TURNER,
Attorney General.