

4151.

APPROVAL, ABSTRACT OF TITLE TO LAND OF THE SCIOTO LAND  
COMPANY IN HARDIN COUNTY, OHIO.

COLUMBUS, OHIO, March 15, 1932.

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

DEAR SIR:—Acknowledgment is hereby made of your letter submitting for my analysis an abstract of title, deed, encumbrance estimate No. 1790 and copy of authority of state controlling board, relating to the proposed purchase of ten acres of land in Hardin County from The Scioto Land Company.

The abstract reveals that The Scioto Land Company has a good and merchantable fee simple title to said land, subject to the following encumbrances:

1. The taxes for the year of 1931.
2. The special assessments indicated by the abstracter's certificate.

The proposed deed to the state of Ohio is executed in the proper form for the conveyance of a fee simple title. Said deed expressly excepts the "taxes and assessments for the year 1932 and thereafter which the grantee assumes and agrees to pay."

Encumbrance estimate No. 1790 shows that there remains in the proper appropriation account sufficient money to pay for said land. The state controlling board has given its approval.

Enclosed please find all of the documents and papers mentioned above as having been received.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

4152.

PAYMENT OF TAXES—COUNTY TREASURER MAY NOT RECEIVE  
GENERAL TAXES UNLESS SPECIAL ASSESSMENTS ARE PAID—  
EXCEPTION WHERE PAYMENT OF ASSESSMENTS LEGALLY  
ENJOINED.

## SYLLABUS:

*Where special assessments levied by a municipality are certified to the county auditor and placed upon the tax duplicate, the payment of which assessments is objected to by owners of the property assessed on the ground that they claim said assessments are illegal, the county treasurer has no authority to receive from such persons payment of general taxes without at the same time receiving payment of such installments of said assessments as are due, unless the payment of said assessments has been legally enjoined.*