

1730.

APPROVAL, ABSTRACT OF TITLE TO LAND OF WILLIAM TIPTON IN
NILE TOWNSHIP, SCIOTO COUNTY.

COLUMBUS, OHIO, April 4, 1930.

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

DEAR SIR:—This is to acknowledge the receipt of a communication from you, submitting for my examination and approval an abstract of title, warranty deed, encumbrance estimate No. 123 and Controlling Board's certificate relating to the proposed purchase of a tract of $84\frac{1}{2}$ acres of land situated in Nile Township, Scioto County, Ohio, and more particularly described as follows: Being a part of Virginia Military Survey No. 15391-15450, and being bounded and described as follows, to wit:

“BEGINNING at a stone pile on the line of Survey No. 455 and on the west side of the top of the ridge and upper back corner to J. S. McCormick's land;

Thence, with said McCormick's line, N. 19 deg. W. 15 poles to a stake.
 Thence, N. 30 d. E. $50\frac{4}{10}$ poles to a chestnut oak and hickory;
 Thence, N. 14 d. W. $25\frac{4}{10}$ poles to two chestnut oaks and a pine;
 Thence, N. 72 d. W. $24\frac{4}{10}$ poles to a stake;
 Thence N. 1 d. E. $12\frac{4}{10}$ poles to a pine on a ridge;
 Thence N. 61 d. W. 8 poles to a stake;
 Thence N. 45 d. E. 7 poles to a chestnut oak;
 Thence N. 21 d. E. 10 poles to a hickory;
 Thence N. $69\frac{1}{2}$ d. E. $29\frac{1}{2}$ poles to a pine;
 Thence N. 26 d. E. $23\frac{86}{100}$ poles to a pine;
 Thence N. 47 d. E. $18\frac{1}{4}$ poles to a hickory and pine;
 Thence N. $87\frac{3}{4}$ d. E. 34 poles to a large white oak on top of a ridge;
 Thence S. 8 d. E. $19\frac{6}{10}$ poles to a stone;
 Thence S. 75 d. E. $46\frac{1}{2}$ poles down the ridge to a locust and hickory;
 Thence S. $62\frac{1}{2}$ d. E. 18 poles to a pine on a point;
 Thence E. $13\frac{1}{2}$ poles to a stake at J. T. Miller's corner on line of said

Survey No. 455;

Thence, with the same, S. 49 d. W. 200 poles to the place of beginning.

Being a part of Survey No. 15391-15450 and CONTAINING Eighty-four and one-half ($84\frac{1}{2}$) acres.

And being the same premises heretofore conveyed by George Howard Williamson (unmarried) to William Tipton, the grantor herein, by deed dated December 14, 1905, and of record in Deed Book No. 83 at page No. 8 of the Scioto County Records.”

Upon examination of the abstract of title submitted, I find that William Tipton, who is the owner of record of the above described tract of land, has a good and indefeasible fee simple title to said property, free and clear of all encumbrances whatsoever.

Upon examination of the warranty deed tendered by said William Tipton, I find that the same has been properly executed and acknowledged by said grantor, and by his wife, Willhemina Tipton, and that said deed, as to form, is sufficient to convey said above described property to the State of Ohio by fee simple title, free and clear

of all encumbrances whatsoever, and free and clear of the dower interest of Willhemina Tipton, the wife of said grantor.

An examination of encumbrance estimate No. 123 submitted as a part of the files relating to the purchase of the tract of land here in question, shows that the same has been properly executed and that there are sufficient balances in the proper appropriation account to pay the purchase price of this property, to wit, the sum of \$422.50.

It is noted, in this connection, from an inspection of the Controlling Board's certificate submitted, that the purchase money for this tract of land has been released by the Controlling Board pursuant to the authority contained in Section 11 of House Bill No. 510, of the 88th General Assembly.

I am herewith returning, with my approval, said warranty deed, encumbrance estimate No. 123, Controlling Board's certificate and files relating to the purchase of the above described property, other than the abstract of title. This abstract of title is being retained for examination with respect to another tract of land owned of record by said Filliam Tipton, the title to which is likewise covered by said abstract.

Respectfully,

GILBERT BETTMAN,
Attorney General.

1731.

COUNTY COMMISSIONERS—UNAUTHORIZED TO REMIT TAXES
CHARGED AGAINST SEPARATELY OWNED COAL LANDS WHEN
EXCESSIVE VALUATION CLAIMED.

SYLLABUS:

The board of county commissioners of a county has no authority to release or remit taxes charged upon the tax duplicate of the county against separately owned coal lands or other real property therein upon the ground that said property is assessed for taxation at an excessive valuation.

COLUMBUS, OHIO, April 4, 1930.

HON. D. H. PEOPLES, *Prosecuting Attorney, Pomeroy, Ohio.*

DEAR SIR:—This is to acknowledge receipt of your communication which reads as follows:

“Attorneys for Trustees in Bankruptcy of the Brocalsa Chemical Company, a defunct corporation of Meigs County, are requesting a release or remittance of taxes from the board of county commissioners of Meigs County, which taxes with penalties have not been paid for several years. Their request is based upon the statement that the assessed valuations are much too high and also that the company was taxed upon 691 acres of coal which acreage was greatly in excess of the actual amount owned by the company which is represented to be about 75 acres.

It is further represented that the excessive coal acreage was entered upon the tax duplicate of the county at the instance of the then manager of the company in order to stimulate the sale of stock in the company; that stock salesmen could and did point to the tax duplicate as showing the value of coal lands; and that it was done to perpetrate a fraud.

Upon examination of the tax duplicates I find that the 691 acres of coal