

General Code, and, if there is no language in the amended act which expressly provides that it shall apply to existing causes of action, its enactment would not change the order of priority as between the assessment lien and that of the mortgagee."

The Supreme Court of Ohio, in the case of *State vs. Pursell*, 34 O. S. 352, stated that,—“rights having vested under a statute are not affected by repeal of that statute.”

In an opinion of one of my predecessors, found in 1920 O. A. G., p. 580, is stated the interpretation placed upon Section 26 by the Supreme Court of Ohio in the case of *State ex rel. vs. Zangerle*, 101-235, namely, that “Section 26, G. C., is a rule of legislative interpretation and should be construed as a part of any amended act unless such amendment expressly provides.”

In view of the above discussion, and in specific answer to your inquiry, my opinion is that the provisions of Section 5506 as amended by the 88th General Assembly do not apply to the franchise taxes for 1929, the statutory payment period of which expired July 15, 1929.

Respectfully,
GILBERT BETTMAN,
Attorney General.

706.

APPROVAL, BONDS OF CITY OF ZANESVILLE, MUSKINGUM COUNTY—
\$90,000.00.

COLUMBUS, OHIO, August 3, 1929.

Industrial Commission of Ohio, Columbus, Ohio.

707.

APPROVAL, ABSTRACT OF TITLE TO LAND OF EMMA J. GRUBAUGH
IN HANOVER TOWNSHIP, ASHLAND COUNTY.

COLUMBUS, OHIO, August 6, 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 a corrected abstract of title, warranty deed and other files relating to two certain tracts of real property of sixty acres and fifteen acres, respectively, in Hanover Township, Ashland County, Ohio, which tracts were more particularly described in Opinion No. 20, directed to you under date of January 25, 1929.

Upon examination of the corrected abstract of title submitted, I find Emma J.