

tax and assessment liens thereon at the time of the sale of the property in said foreclosure proceedings, whether the proceeds of the sale of the property are sufficient to pay such taxes and assessment liens in full, or not. However, before such tax and assessment lien can be deemed to be satisfied, that part of the proceeds of the sale of the property available for the payment of such taxes and assessments and all penalties and interest thereon, must be paid to the county treasurer; and where the proceeds of the sale of property in such tax foreclosure action available for payment in satisfaction of the taxes and interest thereon set out in the delinquent tax certificate, and all subsequently accruing taxes and assessments, have been deposited by the sheriff to his credit in a bank, the sheriff will be liable for the loss of any of such moneys sustained by reason of the failure of such bank.

Respectfully,  
 JOHN W. BRICKER,  
*Attorney General.*

1554.

APPROVAL, AGREEMENT FOR ELIMINATION OF GRADE CROSSING  
 IN THE VILLAGE OF LEAVITTSBURG, TRUMBULL COUNTY, OHIO  
 —ERIE RAILROAD COMPANY AND B. AND O. RAILROAD COM-  
 PANY.

COLUMBUS, OHIO, September 14, 1933.

HON. O. W. MERRELL, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—You have submitted agreement by and between O. W. Merrell, Director of Highways, and Eric Railroad Company, lessee of and operating the railroad and property of the Nypano Railroad Company, and sublessee of and operating the railroad and property of the Cleveland and Mahoning Valley Railway Company, and The Baltimore and Ohio Railroad Company, which relates to the elimination of the grade crossing over the tracks of the Erie Railroad Company and the Baltimore and Ohio Railroad Company on State Highway No. 322 in the Village of Leavittsburg, Trumbull County, Ohio.

After examination, it is my opinion that said contract is in proper legal form and will constitute a binding contract when properly executed by the Director of Highways.

Respectfully,  
 JOHN W. BRICKER,  
*Attorney General.*

1555.

CHECK—EFFECT OF DISHONOR THEREOF WHEN GIVEN IN PAY-  
 MENT OF REAL PROPERTY TAXES—EFFECT WHERE GRANTEE  
 HAD NO KNOWLEDGE THAT TAXES WERE NOT PAID.

SYLLABUS:

*Where a county treasurer pursuant to the authority conferred upon him by section 2744, General Code, receives checks in the collection of taxes on real prop-*