

are the taxes for the year 1928, the amount of which is as yet undetermined. And subject to the exceptions above noted, the title of Edward Cunningham in and to said lands, and the corrected abstract of title thereof are hereby approved.

I am herewith returning to you the corrected abstract and the quit claim deed executed by Pearl I. Cook, William Yeager and Edward Cunningham above referred to.

Respectfully,

EDWARD C. TURNER,
Attorney General.

2150.

DISAPPROVAL, ABSTRACT OF TITLE TO LAND OF FOREST E. ROBERTS,
IN BENTON TOWNSHIP, PIKE COUNTY, OHIO.

COLUMBUS, OHIO, May 23, 1928.

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

DEAR SIR:—In Opinion No. 1941 under date of April 6, 1928, this department had under consideration an abstract of title and a warranty deed executed by Forest E. Roberts, covering certain property situated in Benton Township, Pike County, Ohio, and more particularly described in said opinion above referred to. A corrected abstract of title relating to these lands has been submitted to me, in which a correction has been made of some of the objections to the title noted in said opinion. One of the objections however to the title noted in said opinion has not been corrected by the additional information furnished; and this objection is one of so serious a nature that I am unable to approve the title of said Forest E. Roberts, to the lands here in question on the corrected abstract submitted.

On and prior to January 20, 1903, A. J. Miller was the owner of record of the lands here in question by fee simple title. On said date these lands were sold at a delinquent tax sale to one Charles H. Wiltsie. Apparently, a tax title certificate was issued to said Charles H. Wiltsie, and said lands were transferred on the tax duplicate to the name of Charles H. Wiltsie. Later, on December 10, 1904, it appears that the tax title certificate on these lands was transferred by said Charles H. Wiltsie to C. E. Still and Warren Hamilton, and the property was transferred to their names on the auditor's duplicate. Later, said Warren Hamilton died intestate, leaving as his only heirs and next of kin, Arthur Hamilton a son, and Mae DeWitt Hamilton, his widow. Whatever right, title or interest Forest E. Roberts has in said lands he obtained by deed therefor executed by said C. E. Still and wife, and by said Arthur Hamilton and Mae DeWitt Hamilton. However, it does not appear that any deed was ever executed by the Auditor of Pike County for said lands pursuant to the sale of the same at delinquent tax sale either to said Charles H. Wiltsie the purchaser, or to said C. E. Still and Warren Hamilton who took the tax title certificate by assignment from Charles H. Wiltsie.

The sale of this land at delinquent tax sale to said Charles H. Wiltsie did not vest in him the title to the property so sold. As the holder of the tax title certificate, said Charles H. Wiltsie acquired the right to be invested with the title to such lands at the expiration of two years from the sale, if the same were not redeemed. This right said Charles H. Wiltsie transferred to C. E. Still and Warren Hamilton by the transfer of the tax title certificate. Neither said Charles H. Wiltsie nor the assignees of the tax title certificate, C. E. Still and Warren Hamilton could obtain legal title to said lands otherwise than by a deed from the county auditor. As before noted, it does not appear that any such deed was ever executed either to said Charles H. Wiltsie or to said C. E.

Still and Warren Hamilton. Unless therefore it can be said that said Forest E. Roberts and his predecessors in the possession of these lands under apparent color of title have so held and possessed the same as to create a title in and to said lands in said Forest E. Roberts, it must be held that said Forest E. Roberts does not now have the legal title to said lands, whatever his equities in the same may be. The corrected abstract submitted to me does not contain any statement of facts with respect to the manner in which said Forest E. Roberts and his predecessors have held and possessed said lands, and in the absence of such statement of facts I have no means of knowing whether said Forest E. Roberts has good legal title to said lands by adverse possession or not.

For the reasons herein stated, I am unable to approve the title of said Forest E. Roberts in and to these lands, or the corrected abstract of title thereof submitted to me.

I am herewith returning said corrected abstract and the corrected deed of said Forest E. Roberts covering the above described lands.

Respectfully,

EDWARD C. TURNER,
Attorney General.

2151.

APPROVAL, NOTES OF ADELPHI RURAL SCHOOL DISTRICT, ROSS COUNTY, OHIO—\$15,000.00.

COLUMBUS, OHIO, May 23, 1928.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

2152.

APPROVAL, BONDS OF THE VILLAGE OF DEER PARK, HAMILTON COUNTY—\$19,219.04.

COLUMBUS, OHIO, May 23, 1928.

Industrial Commission of Ohio, Columbus, Ohio.

2153.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND WILLARD HATTON, COLUMBUS, OHIO, FOR PAINTING BUILDINGS AT OHIO STATE FAIR GROUNDS, COLUMBUS, OHIO, AT AN EXPENDITURE OF \$6,900.00.

COLUMBUS, OHIO, May 23, 1928.

HON. RICHARD T. WISDA, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination and opinion a contract between the State of Ohio, acting by the Department of Public Works, for the Depart-