section when the township or ward soldiers' relief commission has carefully examined into the case and found it to require aid and where relief is otherwise authorized by the act merely because the guardian made a false statement in the application, nor do I believe that the court, taking into consideration the physical and mental condition of the indigent and needy soldier, etc., could arrive at the conclusion that any such purpose existed in the mind of the legislature at the time of the enactment of the section above referred to even though the application was signed by the recipient.

I do not find any provision in the statute which would prohibit the soldiers' relief commission from awarding relief to the applicant even though such application did show that the applicant was the owner of some property, if upon careful examination such commission became of the opinion that the circumstances of the applicant entitled her or him to the relief. It might well be that the applicant was the owner of a small parcel of real estate in which she made her home, and still was in need of funds to provide the other necessities of life. Such fact should undoubtedly be taken into consideration by the commission in determining the amount of relief to which the applicant was entitled. I do not believe it would necessarily determine whether she or he was entitled to any relief. It might well be that the then relief commission considered the fact that the applicant in question was the owner of some property, and for that reason awarded her only ten dollars per month. It is not to be presumed that the soldiers' relief commission considered this sum adequate for the support and maintenance of the applicant.

I am therefore of the opinion that where an applicant for relief from the county by reason of the soldiers' relief act, makes an application, and therein neglects to list certain bonds which the applicant owned, and which were required by such act to be listed, and after investigation by the township and ward relief committee and the soldiers' relief commission they find such applicant to be entitled to relief and payments have been made to such ward, the penalty for such false statement contained in Section 2935, General Code, is exclusive, and neither the county soldiers' relief commission, the county commissioners, nor other parties can recover the amount so paid to such applicant as relief under such act from the administrator of the recipient of such relief after her demise.

Respectfully,
GILBERT BETTMAN,
Attorney General.

4644.

APPROVAL: CORRECTED ABSTRACT OF TITLE TO LAND OF MAY M. BISHOP AND JACOB H. BISHOP IN RICHLAND TOWNSHIP, DEFIANCE COUNTY, OHIO.

COLUMBUS, OHIO, September 22, 1932.

Hon. Earl H. Hanefeld, Director, Department of Agriculture, Columbus, Ohio.

Dear Sir:—There has been submitted for my examination and approval a corrected abstract of title, warranty deed and encumbrance record No. 42 relating to a certain tract of 3.93 acres of land in Richland Township, Defiance County, Ohio, which tract of land is owned of record by May M.

1112 OPINIONS

Bishop and Jacob H. Bishop, which is more particularly described as being in the northwest quarter of section 24, town 4 north, range 5 east, in said township and county.

Beginning at a point which marks the southerly property line of the Miami and Erie Canal in said section 24; said point may be found by beginning at the point of intersection of the northerly line of section 24, and the transit line of A. Albright's survey of the Miami and Erie Canal; thence S. 26 deg. 55' W., 46.95 feet to an iron pin; thence S. 31 deg. 11' W., 296.55 feet to an iron pin; thence S. 38 deg. 23' W., 255 feet to an iron pin; thence S. 47 deg. 27' W., 187.6 feet to an iron pin; thence S. 57 deg. 54' W., 212.8 feet to an iron pin; thence S. 28 deg. 12' W., 15 feet to a stake—said stake being the true place of beginning; thence S. 66 deg. 24' W., along the southerly line of State property, 669.2 feet to a stake; thence S. 65 deg. 15' W., 700 feet to a stake; thence S. 55 deg. 08' W., 181.4 feet to a stake marking the point of intersection of the southerly state property line and the westerly line of lands owned by Jacob H. Bishop; thence S. 23 deg. 30' E., along the westerly line of the said Bishop land, 38' (feet), more or less, to the northerly shore of the Maumee River; thence in a northeasterly direction along the said northerly waterline, 1463 feet, more or less, to a point; thence N. 28 deg. 12' W., 56 feet more or less, to the place of beginning, and containing 3.93 acres of ground, more or less, and also all other lands owned by the undersigned between the center of U. S. Highway 24 and the Maumee River.

Upon examination of this abstract of title, which is certified by the abstracter under date of June 17, 1932, I find that May M. Bishop and Jacob H. Bishop have a good merchantable fee simple title to the above described tract of land free and clear of all encumbrances, except certain taxes and assessments upon a larger tract of 53.35 acres of which the tract above described is a part. The assessments here referred to are seven semi-annual installments of \$13.16 each of an assessment made upon said 53.35 acre tract in connection with the improvement of the Napoleon-Defiance Road. The first of the unpaid installments of this assessment noted in the abstract was due and payable June 20, 1932, and the last of the same will be due and payable June 20, 1935.

No segregation has been made with respect to the amount remaining unpaid upon this assessment, as between the 3.93 acre tract above described and the remainder of said 53.35 acre tract. From information in the abstract, I am advised that this assessment was levied at a flat rate of \$4.47 per acre over the larger tract above referred to; and using this figure as a basis, it will be an easy matter to allocate the proper share of the unpaid assessment to the tract of land involved in the proposed purchase. When this allocation is made, some arrangement should be made by and between the present owners of the property and the Conservation Division with respect to the payment of these taxes in accordance with the agreement had between the parties which, I assume, is that set out in the warranty clause in the deed tendered by May M. Bishop and Jacob H. Bishop, hereinafter referred to.

It appears from the abstract that at the date of the certification thereof, the taxes on the 53.35 acre tract for the last half of the year 1931 were unpaid as is, of course, the undetermined taxes for the year 1932. It is quite prob-

able that since the certification of this abstract the taxes for the last half of the year 1931 have been paid. However, this may be, it is noted that there has been no segregation of the taxes with respect to the 3.93 acre tract involved in the proposed purchase. This should, of course, be done and an adjustment should be made of these taxes in accordance with the agreement of the parties with respect to this matter.

The warranty deed tendered by May M. Bishop and Jacob H. Bishop has been properly executed and acknowledged by them, as grantors; and the form of this deed is such that it is sufficient to convey the above described tract of land to the State of Ohio by fee simple title, free and clear of their respective dower interests of each of said grantors, and free of all encumbrances "except taxes and assessments for the year 1932, and thereafter, that is, grantors will pay all taxes and assessments falling due in the year 1931, and the grantee assumes all taxes and assessments falling due thereafter."

This deed, as others tendered to the state for the conveyance of tracts of land in connection with the proposed Maumee River Park, is defective in that the true amount of the consideration for the conveyance is not set out in the deed, and for the reason that the grantee in the deed is described "State of Ohio, Division of Conservation" instead of "State of Ohio" as it should be.

Encumbrance record No. 42 has been properly executed and approved and the same shows that there is a sufficient balance in the proper appropriation account to pay the purchase price of this property, which purchase price is the sum of \$443.00. It likewise appears from a recital contained in this encumbrance record that the money necessary to pay the purchase price of the above described, and other tracts of land for Maumee River Park, has been released for the purchase by the Board of Control.

Subject to the exceptions above noted, the abstract of title and warranty deed are hereby approved and the same together with encumbrance record No. 42 are herewith enclosed.

Respectfully,
GILBERT BETTMAN,
Attorney General.

4645.

APPROVAL, CONDITIONALLY, ABSTRACT OF TITLE TO LAND IN GRAND RAPIDS TOWNSHIP, WOOD COUNTY, OHIO.

COLUMBUS, OHIO, September 23, 1932.

Hon. Earl H. Hanefeld, Director of Agriculture, Columbus, Ohio.

DEAR SIR:—This is to acknowledge receipt of a recent communication from the Division of Conservation in your department, submitting for my examination and approval an abstract of title, warranty deed and Encumbrance Record No. 51, relating to a tract of land in Grand Rapids Township, Wood County, Ohio, which the state proposes to purchase as a part of the Maumee River Park, which is being established under the supervision of the Conservation Division. The tract of land here in question is a part of the northwest quarter of section 7, town 5 north, range 9 east, in said township and county and is more particularly described as follows: