

2473.

APPROVAL, ABSTRACT OF TITLE TO LAND OF JOHN S. CUPPETT IN  
NILE TOWNSHIP, SCIOTO COUNTY, OHIO.

COLUMBUS, OHIO, October 21, 1930.

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

DEAR SIR:—There has been submitted for my examination and approval a corrected abstract of title, warranty deed, encumbrance estimate No. 139, controlling board certificate and other files relating to the proposed purchase of a tract of land owned of record by one John S. Cuppett in Nile Township, Scioto County, Ohio, which tract of land is more particularly described as follows:

“Located on the waters of Ohio Turkey Creek, being a part of Josiah Sibley Survey No. 15792.

Beginning at a black oak and two dogwoods, southwest corner to P. N. White's survey No. 14176; thence with three lines of Survey No. 15792 S. 2 W. 34 poles to a white oak and red oak; thence S. 67 W. 59 poles to three red oaks; thence S. 39 W. 160 poles to a stake in original line of survey; thence S. 3 E. 102.3 poles, passing a stake on the ridge at 94 poles to a stake; thence N. 73 E. 303.16 poles to a stake 8.3 poles from the top of the hill; thence N. 3 E. 48.3 poles passing stake on top of the hill at 8.3 poles to a dead white oak, corner to Wm. Welty's 12½ acre tract; thence with this line N. 55 E. 32 poles to a stake in the line of survey No. 15792; thence with line of survey and the line of Cuppett's land N. 53 W. 172 poles to a hickory and a white oak; thence N. 60 W. 25 poles to the beginning, containing 300 acres more or less. Subject however to the rights of Edward Cunningham, his heirs and assigns, to the oil, gas and minerals and the right to exploit, mine and remove the same, and also to the right Taylor and Miller have to take timber therefrom under their contract of Dec. 10, 1928, which expires two years from that date.”

On examination of the corrected abstract of title submitted, I find that said John S. Cuppett has a good and merchantable fee simple title to the above described real estate, subject to the lien of the taxes on said property for the year 1930, and subject further to a reservation of the oil, gas and other minerals in said lands in favor of one Edward Cunningham contained in the warranty deed by which said Edward Cunningham and Carol C. Cunningham, his wife, conveyed this property to said John S. Cuppett.

In addition to the exceptions above noted, it is observed that although no mention of the same is made in the abstract of title submitted, it appears from certain correspondence in the files, and likewise in the warranty deed, hereinafter referred to, that in the year 1928, said John S. Cuppett made and entered into a contract in writing with Carl W. Miller and Volney S. Taylor, by the terms of which said Carl W. Miller and Volney S. Taylor were given the right to cut down and remove timber from said lands.

By an examination of the warranty deed tendered by said John S. Cuppett, I find that the same has been properly executed and acknowledged by him and by Cora A. Cuppett, his wife. The terms and provisions of said deed are such that it is effective to convey the above described real estate to the State of Ohio by fee simple title, free

and clear of the dower right and interest of said Cora A. Cuppett in and to said property. By the provisions of said deed, however, this property is conveyed to the State of Ohio "subject however to the rights of Edward Cunningham, his heirs and assigns, to the oil, gas and minerals, and the right to exploit, mine and remove the same, and also to the right Taylor and Miller have to take timber therefrom under their contract of December 10, 1928, which expires two years from that date."

Subject to the exceptions above noted, the title of said John S. Cuppett to the above described property, and his deed conveying the same to the State of Ohio, are hereby approved.

How far the reservation in favor of Edward Cunningham with respect to oil, gas and other minerals in these lands will affect the use that your department intends to make of said lands is a matter for the determination of your department and of the board of control. In this connection it may be observed that it is altogether probable that the board of control, in releasing the money necessary to pay the purchase price of this property, did so under the assumption that the state was to get a fee simple title to the property, free and clear of all encumbrances and reservations of any kind. The same observation may perhaps be made with respect to the contract held by Taylor and Miller for the removal of timber from said lands.

Upon examination of the encumbrance estimate No. 139, I find that the same has been properly executed and approved and that there is a sufficient balance in the appropriation account to pay the purchase price of this property, which is the sum of \$1,350.00. It is likewise noted that the purchase of this property was approved by the board of control under date of June 9, 1930.

I am herewith returning to you said abstract of title, warranty deed, encumbrance estimate No. 139, controlling board certificate and other files relating to the purchase of his property.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

2474.

INHERITANCE TAX—METHODS OF DETERMINING RATE—PREVALENT ASSUMPTION IN LINE OF SUCCESSION.

*SYLLABUS:*

*Where successions to nephews and a niece of a testator under his last will and testament are contingent upon the death of an adopted daughter of such testator without leaving child or children surviving her, or if she die leaving child or children, that all of such children die before any of them attain the age of twenty-five years, such successions to the nephews and niece of the testator are subject to inheritance taxes to be imposed in the manner provided by Section 5343, unless it further appears that by reason of the contingent character of such successions the actual market value of the same cannot be ascertained at the time of the death of the testator.*

COLUMBUS, OHIO, October 22, 1930.

HON. MICHAEL B. UNDERWOOD, *Prosecuting Attorney, Kenton, Ohio.*

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