

It also appears from a copy of the minutes herewith enclosed that said purchase has been approved by the Controlling Board. A regularly certified encumbrance estimate should accompany this abstract.

The abstract, warranty deed and other data submitted are herewith returned.

Respectfully,
C. C. CRABBE,
Attorney General.

3886.

ABSTRACT, STATUS OF TITLE TO 73.92 ACRES IN EAST UNION TOWNSHIP, (JAMESON AND JOHNSON TRACT) FOR PART OF SITE FOR ADDITIONAL INSTITUTION FOR FEEBLE MINDED IN NORTHERN OHIO.

COLUMBUS, OHIO, December 11, 1926.

Abstract of Title of Jennie D. Jameson, Don H. Jameson and Bessie P. Johnson Tract.

HON. JOHN E. HARPER, *Director of Public Welfare, Columbus, Ohio.*

DEAR SIR:—Examination of an abstract, warranty deed and other data submitted for my examination and approval, discloses the following:

The abstract as submitted was prepared by Benton G. Hay, Attorney, of Wooster, Ohio, and is dated April 28, 1924. A certificate of title prepared by the Wayne County Abstract Company of Wooster, Ohio, showing the condition of said title as of October 7, 1926, is likewise submitted herewith, and pertains to 73.92 acres in East Union township, Wayne county, Ohio, to be used as a part of the site for an additional institution for the feeble minded in Northern Ohio, and which real estate is described by metes and bounds in the caption of the abstract to which this opinion is attached.

There are a number of minor discrepancies in the early history of the title. No mention of coverture is made and dower, if any, is not released in the deed shown on page 3, which, however, was executed 110 years ago so that this may be disregarded. The partition made on page 7 was subject to the dower estates of Tecy Cheyney and Rachel Cheyney, which were never specifically released. However, the affidavit shown on page 29 shows said widows to be dead. There is no deed from Theophilus Philips or to John Stenger for a part of the premises described on pages 12 and 13. However, the description shows that the portion for which the deed is missing is south of the tract included in the caption. As all of these items were prior to 1849, I am of the opinion that they may be disregarded.

On page 35 is an uncancelled oil and gas lease held by The Inter State Oil Company. However, the affidavit of Jennie D. Jameson and Don H. Jameson submitted herewith to the effect that no rentals have been paid them thereon and that no claim or demand has been made on them by virtue of said lease, shows the conditions thereof to have been violated by the lessee thus rendering said lease null and void.

There is also submitted herewith an assignment of the oil and gas lease now held by The Logan Gas Company and shown on page 42 of the abstract, which lease the state in its contract of purchase agreed to assume.

On page 44 is an uncancelled mortgage held by The Federal Land Bank of Louisville, Kentucky, which the vendors in their contract of sale to the state have agreed to pay, and the payment of which should be made a condition of the delivery of the voucher.

The most serious question with respect to this title is raised by the will of Parmelia S. Grant shown on page 25, which gives this property to Jennie D. Jameson during life with the remainder over to her children at her death. Mrs. Jameson now has two children. Should she have more and should they survive her they would of course have an interest in this property. However, the affidavit shown on page 29 shows that Mrs. Jameson is now fifty-three years of age, and that she is and has been a widow since June 18, 1914. A contract of indemnity from Mrs. Jameson and her two children agreeing to protect the state from such a contingency is herewith enclosed. Everything considered I do not think there is any great danger of a defeat in title in this regard.

Taxes for the year 1926, the amount of which is not set forth either in the abstract or in the enclosed certificate, are a lien. However, the vendors in their contract of sale have agreed to pay these taxes. Payment should of course be made a condition of the delivery of the voucher.

A warranty deed from Jennie D. Jameson, a widow, Don H. Jameson and wife, L. Jane Jameson, Bessie P. Johnson and husband, Harold Johnson, to the State of Ohio is submitted herewith.

It also appears from a copy of minutes herewith enclosed that said purchase has been approved by the Controlling Board. A regularly certified encumbrance estimate should accompany this abstract.

The abstract, warranty deed and other data submitted are herewith returned.

Respectfully,
C. C. CRABBE,
Attorney General.

3887.

APPROVAL, BONDS OF EATON VILLAGE SCHOOL DISTRICT, PREBLE COUNTY, \$71,000.00.

COLUMBUS, OHIO, December 11, 1926.

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

3888.

TAXES AND TAXATION—PROCEEDS OF TAX LEVY UNDER PROVISIONS OF SECTIONS 5655-5, 5655-6, AND 5655-7 OF THE GENERAL CODE CAN BE APPLIED ONLY TO DEFICIENCIES SET OUT IN STATEMENT TO AUDITOR OF STATE.

SYLLABUS:

The indebtedness which can be paid by a tax levy and by an issue of notes under section 5655-7 of the General Code are those only which are set out in the certificate to the Auditor of State of the outstanding indebtedness in the several funds.

COLUMBUS, OHIO, December 13, 1926.

HON. JOHN N. DUGAN, *Prosecuting Attorney, New Lexington, Ohio.*

DEAR SIR:—I am in receipt of your communication as follows: