

numbered 1, of Opinion No. 710, rendered to you under date of July 9, 1927, still subsists. It will be for your department to determine whether or not this burden will in any way interfere with the use of this land by the State of Ohio for the purpose intended.

2. The June instalment of the 1926 tax, amounting to \$24,41, is still unpaid and a lien.

3. The 1927 taxes, due and payable in December, 1927, and June, 1928, are also a lien.

4. An assessment for the construction of the Richmond-Pravo Road amounting to \$167.88, payable in twelve instalments of \$13.99 each, the next instalment being payable in 1927, is a lien.

The abstract does not yet show any examination in the United States Court, and the examination of the judgment indexes in the clerk's and sheriff's offices for judgment liens only goes back as far as 1910.

The description in the deed has been corrected and the deed re-executed by William P. Waggoner and Mary L. Waggoner, his wife, under date of August 25, 1927, and acknowledged before a notary public. The deed is in proper form and when delivered will pass good title to the State of Ohio.

The abstract of title and deed are herewith returned to you.

Respectfully,
EDWARD C. TURNER,
Attorney General.

1031.

APPROVAL, ABSTRACT OF TITLE TO LAND IN SALEM TOWNSHIP,
JEFFERSON COUNTY, OHIO.

COLUMBUS, OHIO, September 21, 1927.

HON. CHARLES V. TRUAX, *Director, Department of Agriculture, Columbus, Ohio.*

DEAR SIR:—You have resubmitted for my opinion a form of deed and abstract of title last certified under date of September 9, 1927, by R. G. Porter of Steubenville, Ohio, covering land situate in Salem Township, Jefferson County, Ohio, consisting of one tract containing 22.3 acres, and bounded and described as follows:

“Being a part of Section 18, Township 10 and Range 3, beginning at a point in the north boundary of the southwest quarter of said Section 18, said point being corner to Ramsey and Umensetter tract; thence with Town Fork of Yellow Creek as follows: N. 23½° E. 44½ feet; N. 28° E. 43 feet; N. 67° E. 115½ feet; N. 10¼° E. 82½ feet; N. 47° E. 33 feet; N. 72° E. 312 feet; N. 48° E. 142 feet; N. 47¾° E. 89 feet; N. 60° E. 57 feet; N. 65½° E. 77½ feet; N. 78° E. 183 feet; S. 69° E. 33 feet; N. 46½° 49½ feet. N. 73¾° E. 70 feet; thence S. 18° W. 766 feet; thence N. 82° 30' W. 273 feet; thence S. 31° W. 959 feet, to Umensetters line; thence N. 919 feet to the beginning, containing 22.3 acres, more or less.

Being a part of the premises owned by William M. Ramsey and Carrie L. Ramsey, as set forth in the deed of J. S. Emensetter, Admr, of Samuel R.

Truax, Deed Record No. 140, page 2, and of the Deed of Martha L. Truax, et al., to William H. Ramsey, et al., set forth in Deed Record No. 140, page 4, Records of the Recorder's Office."

Upon examination of the resubmitted abstract, I am of the opinion that the same shows a good and merchantable title to said land in William H. and Carrie Ramsey, subject to the following encumbrances:

1. The easement given by A. L. Hendricks to the Bergholz Telephone Company, described in the paragraph numbered 1, Opinion No. 738, rendered to you under date of July 14, 1927, still subsists.

2. The taxes for 1926, payable in June, 1927, amounting to \$67.57, are still unpaid and a lien.

3. The 1927 taxes are yet unpaid and a lien.

4. An assessment for the construction of the Richmond-Pravo Road amounting to \$455.04, payable in twelve instalments of \$37.92 each, the next instalment being payable in December, 1927, is a lien.

The abstract does not show any examination in the United States Court, and the examination of the judgment indexes in the clerk's and sheriff's offices for judgment liens only goes back as far as 1910.

The deed has been executed by William H. Ramsey and Carrie Ramsey under date of August 25, 1927, and acknowledged before a notary public. This deed when delivered will pass a good title to the State of Ohio.

The abstract of title and deed are herewith returned to you.

Respectfully,
EDWARD C. TURNER,
Attorney General.

1032.

REAL ESTATE—BROKER DEFINED—SPECIFIC CASE.

SYLLABUS:

A real estate company actually owning property in this state and engaged in the development of such property and its resale in parcels through regularly salaried officers, is not a real estate broker within the terms of Section 6373-25 of the General Code, and its officers employed upon a regular salary are likewise not real estate brokers in the absence of any commissions, compensations or considerations accruing to them by reason of such sales on behalf of the corporation, other than their regular salaries.

COLUMBUS, OHIO, September 21, 1927.

HON. CYRUS LOCHER, *Director Department of Commerce, Columbus, Ohio.*

DEAR SIR:—This will acknowledge your recent letter, as follows:

"The 'X' Realty Company is a corporation that owns two parcels of land in Ohio. All the stock is owned by three individuals, the president, vice-president and secretary and treasurer, except two qualifying shares held