

948.

APPROVAL, ABSTRACT OF TITLE TO LAND OF GEORGE F. TAYLOR,  
IN THE CITY OF GREENVILLE, DARKE COUNTY.

COLUMBUS, OHIO, September 30, 1929.

HON. ROBERT N. WAID, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge receipt of your communication of recent date, enclosing for my examination and approval abstract of title, warranty deed form and encumbrance estimate No. 6284, relating to the proposed purchase of certain property at Greenville, Darke County, Ohio, which property is more particularly described as being Outlot No. 1, in the Commercial Club Addition to the city of Greenville, Ohio, and containing 2.03 acres of land, together with the appurtenances thereunto belonging.

An examination of said abstract of title, which was certified by the abstracter under date of July 9, 1929, shows that George F. Taylor, the record owner of said property, has a good, merchantable, fee simple title to the same, free and clear of all encumbrances, except taxes on said property for the last half of the year 1928, amounting to the sum of \$64.96, and except the undetermined taxes on said property for the year 1929.

Inasmuch as some time has now elapsed since the certification of said abstract, and the same has not been brought down to date, as was suggested in Opinion No. 704 of this department, directed to you under date of August 2, 1929, it is recommended that before the transaction relating to the purchase of this property is closed and the purchase money therefor paid, you should have an examination made to determine the present state of said title with respect to mortgages, judgments or other liens or encumbrances that may have been filed or entered of record since the certification of said abstract on the date above mentioned. It is quite probable that since the date of the certification of said abstract, the taxes for the last half of the year 1928 above mentioned, have been paid by Mr. Taylor, the owner of the property. In any event, before you close the transaction for the purchase of this property, an investigation should be made with respect to the taxes that are a lien on said premises; and in this connection I note in the deed form submitted by Mr. Taylor that there is a covenant that said premises are free and clear of all encumbrances whatsoever. This covenant would, of course, cover the undetermined taxes for the year 1929, as well as any unpaid taxes for the year 1928.

I have examined the deed form submitted by said George F. Taylor and find the same to be sufficient, if and when signed and otherwise properly acknowledged and executed by said George F. Taylor and his wife Mae S. Taylor, to convey to the State of Ohio a fee simple title in and to the above described property, free and clear of the inchoate dower interest of said Mae S. Taylor, and free and clear of all encumbrances whatsoever. As noted in your communication, said deed has not yet been executed and care should be taken to see that said deed is signed, acknowledged and otherwise properly executed by Mr. Taylor and his wife before the purchase price of this property is paid.

Encumbrance estimate No. 6284, submitted to me as a part of the above mentioned files, has been properly executed and the same shows that the purchase price of this property is to be paid out of the M. & R. appropriation made to your department, and I see no reason why said encumbrance estimate should not be approved. It is likewise noted that said encumbrance estimate carries a notation that the required amount of money for the purchase of this property was released by the controlling board under date of September 16, 1929.

I am herewith returning to you said abstract of title, encumbrance estimate No.

6284 and warranty deed form of deed to be executed by said George F. Taylor and wife, in order to effect a conveyance of this property to the State of Ohio.

Since writing the foregoing I have received at your hands a supplemental certificate under date of September 30, 1929, in which the abstracter certifies that the taxes for the last half of the year 1928, referred to in the foregoing, have been paid, and that an examination of the records shows that no mortgages, mechanic's liens, judgments or executions affecting the property described in the foregoing, have been filed or entered since the date of the former certification of said abstract. The certification here under consideration, as well as the former certification, shows that the undetermined taxes for the year 1929 are a lien upon said property. Some adjustment with respect to these taxes should be made before closing the transaction relating to the purchase of this property.

In this connection, it will be noted as pointed out above, that the covenant of the grantor in the deed form submitted is a general covenant against all encumbrances which would include the 1929 taxes. What I have said in the foregoing, with respect to the execution of said deed should of course be observed. And in this connection, it may be further noted that if the acknowledgments of said George F. Taylor and Mae S. Taylor, his wife, are taken before a notary public, the name of such notary, unless it appears on his seal of office, should be printed, typewritten or stamped in legible printed letters near the signature of such notary on the certificate of acknowledgment, all of which is required by Section 123, General Code, as amended by House Bill No. 80, passed by the Eighty-eighth General Assembly.

Respectfully,

GILBERT BETTMAN,  
*Attorney General.*

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949.

RESOLUTION—COUNTY COMMISSIONERS—SUBMITTING TO ELECTORS TAX LEVY EXCEEDING FIFTEEN MILL LIMITATION FOR REMODELING AND FURNISHING COURT HOUSE—APPROVED—SPECIFIC CASE.

**SYLLABUS:**

*The resolution adopted by the board of county commissioners of Warren County, submitting to the electors of said county the proposition of a tax levy in excess of the fifteen mill limitation for the stated purpose of repairing, remodeling and refurbishing the Court House building of said county and the building of a fireproof addition thereto, considered and approved.*

COLUMBUS, OHIO, October 1, 1929.

HON. CHARLES DONALD DILATUSH, *Prosecuting Attorney, Lebanon, Ohio.*

DEAR SIR:—You have submitted for my examination and approval a copy of a resolution adopted by the board of county commissioners of Warren County, submitting to the electors of said county the proposition of a tax levy in excess of the fifteen mill limitation for the stated purpose of repairing, remodeling and refurbishing the Court House building of said county and the building of a fireproof addition thereto. By the provisions of said resolution, said excess tax is to be at a rate not exceeding three mills for one year.

The resolution here in question was adopted pursuant to the authority of Section