

to compromise claims that are due the county, but the courts have repeatedly held that this section does not authorize the compromising of claims for taxes.

Under the provisions of Section 5721, General Code, the county auditor is authorized to correct the duplicate in cases where taxes are erroneously charged against land, which has, apparently, no application in the circumstances you present.

In specific answer to your inquiry, it is my opinion that there is no provision of law authorizing any officer to compromise a claim for delinquent taxes and penalties on real estate.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1210.

DISAPPROVAL, ABSTRACT OF TITLE TO LAND OF CHARLES H. MAY
IN THE CITY OF PIQUA, MIAMI COUNTY.

COLUMBUS, OHIO, November 20, 1929.

HON. A. W. REYNOLDS, *Adjutant General, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination an abstract of title covering in-lots 5009 to 5015, inclusive, and in-lots 5034 to 5055, inclusive, in the city of Piqua.

I am disapproving said abstract and returning it herewith for the reason that it does not definitely show the title to said premises to be in Charles H. May, the grantor in the warranty deed which you also inclose.

The abstract shows on page 69 that title to a portion of the premises is in the Third Savings & Loan Company through an administrator's deed executed on March 26, 1915; there is no explanation in the abstract how these premises came into the possession of Charles H. May.

The warranty deed which you submitted is also returned herewith.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1211.

APPROVAL, ABSTRACT OF TITLE TO LAND OF R. E. MILLER IN THE
VILLAGE OF CARROLLTON, CARROLL COUNTY.

COLUMBUS, OHIO, November 20, 1929.

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

DEAR SIR:—This is to acknowledge receipt of your recent communication submitting for my examination and approval corrected abstract and executed warranty deed relating to the proposed purchase of lots Nos. 92 and 93 in Robert's Second Addition to the village of Carrollton, Ohio, owned of record by R. E. Miller, the title of which lots on the original abstract of title submitted, was the subject of my opinion No. 1131, directed to you under date of October 30, 1929.

An examination of the corrected abstract of title submitted shows that the de-