

2. The affidavit of William A. Johnston on page 4 of the abstract, concerning real estate inherited, discloses that one Alexander Johnston, a devisee of the property under consideration, died leaving as his heirs at law, the following: Maria B. Johnston Wells, Rachel Johnston Runyon, Ida J. Johnston Nixon, Edith M. Johnston Boyd, Linnie Johnston Shull and William A. Johnston, children of the deceased and Lavina Johnston, his wife. The transfer of the interests of all of these heirs are accounted for, except that of Edith M. Johnston Boyd. This should be supplied.

3. Taxes in the sum of \$17.85 are noted as unpaid. This is probably the June instalment of the 1926 tax.

4. The 1927 taxes, payable in December, 1927, and June, 1928, amount yet undetermined, are also a lien.

5. A road assessment on account of the improvement of the Canton road is also noted. The amount of the assessment is not given, except that the abstract states there is now due the sum of \$9.23. **The full amount of the assessment should be stated by the abstracter.**

The abstract shows that no examination has been made in the United States Court and that 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 abstract of title is herewith returned to you.

Respectfully,
EDWARD C. TURNER,
Attorney General.

713.

DISAPPROVAL, BONDS OF BOTKINS VILLAGE SCHOOL DISTRICT,
SHELBY COUNTY, \$3,700.00.

COLUMBUS, OHIO, July 9, 1927.

Re: Bonds of Botkins Village School District, Shelby County, Ohio, \$3700.00.

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

GENTLEMEN:—The transcript submitted for the foregoing issue of bonds discloses that said bonds have been issued under the provisions of Sections 7629 and 7630 of the General Code of Ohio.

The financial statement included in the transcript shows that the tax valuation for the year next preceding the passage of the resolution authorizing the issue of bonds was \$1,334,440. Section 7629, General Code, provides that no greater amount of bonds be issued in any year than would equal the aggregate of a tax at the rate of two mills for the year next preceding such issue. It is apparent, therefore, that the amount of bonds issued exceeds the limitations set out in Section 7629, above referred to.

For the above reasons, I am compelled to disapprove the legality of the issue of the bonds, and you are advised not to accept the same.

Respectfully,
EDWARD C. TURNER,
Attorney General.