

I also found that the fee simple title of Harold Herndon DeWitt in and to said tracts of land was subject to the outstanding consummated dower interest of Alice DeWitt Munday. This outstanding dower interest of Alice DeWitt Munday is, however, effectively conveyed and released to the State of Ohio by the warranty deed which she and said Harold Herndon DeWitt have executed and tendered.

In a certificate to said abstract signed by the abstractor under date of August 19, 1929, it is certified that said tracts of land have been certified for non-payment of taxes, and that as of September 1st, 1929, it will take said respective sums of \$23.83, \$203.18 and \$198.53 to redeem it.

From the correspondence attached to the above mentioned files relating to the purchase of this property it appears that said Harold Herndon DeWitt and Alice DeWitt Munday, the grantors in the deed to the State of Ohio, expect the delinquent and other taxes due on these three tracts of land to be paid out of the purchase price to be paid to the grantors for said lands. It is of no interest to this department how these taxes are paid. All we desire to know is that the same are paid before or at the time the transaction relating to the purchase of this property is closed. The delinquent taxes above noted clearly do not include the taxes on said property for the year 1929. It does not appear what arrangement your department in the negotiations for the purchase of this property has made with said grantors with respect to the taxes for the year 1929, and this matter should likewise be thoroughly understood before this transaction is closed.

I am returning the above mentioned files with my approval, subject only to what has been said with respect to the matter of taxes.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

1035.

APPROVAL, BONDS OF NEW BREMEN VILLAGE SCHOOL DISTRICT,  
AUGLAIZE COUNTY—\$80,000.00.

COLUMBUS, OHIO, October 15, 1929.

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

1036.

APPROVAL, BONDS OF SHEFFIELD LAKE VILLAGE SCHOOL DISTRICT,  
LORAIN COUNTY—\$15,000.00.

COLUMBUS, OHIO, October 15, 1929.

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