

lected by distress or otherwise prior to the February settlement, a penalty of ten per cent. thereon shall be added to such half of said taxes *and assessments* on the duplicate. If such taxes *and assessments* and penalty, including the remaining half thereof, are not paid on or before the twentieth of June next thereafter, or collected by distress or otherwise prior to the next August settement, a like penalty shall be charged on the last half of such taxes *and assessments*. The total of such amounts shall constitute the delinquent taxes and assessments on such real estate to be collected in the manner prescribed by law."

The italicized language in the section above quoted indicates the additions made to the original section.

Section 5679, to which you also refer, provides for the penalties in case of failure to pay taxes and assessments charged against real estate at the times required by law. This section was also amended by the 88th General Assembly, the amendment simply including in said section "assessments" as well as taxes.

In analyzing the above sections as amended it seems clear that there is included within the terms of said sections any assessments that are charged against real estate. The sections make no exceptions but by the plain and unambiguous language thereof include, as above stated, the taxes and assessments that are charged against real estate.

You are, therefore, specifically advised that Sections 5678 and 5679, General Code, as amended by the 88th General Assembly (113 O. L., 500), include within their terms all assessments that are charged against real estate, whether they are road, ditch or sewer assessments.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1350.

APPROVAL, ABSTRACT OF TITLE TO LAND OF GUSTAV H. MOEHL-
MAN IN CITY OF NORWALK, HURON COUNTY, OHIO.

COLUMBUS, OHIO, December 31, 1929.

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

DEAR SIR:—You have submitted for my examination a warranty deed and extension of abstract relating to the proposed purchase of 1.27 acres of land in Norwalk, Huron County, Ohio from Gustav H. Moehlman, which is more particularly described in my opinion No. 1310, issued under date of December 19, 1929.

The extension of abstract shows a good merchantable title to said premises as of December 23, 1929, in Gustav H. Moehlman and Cecil M. Moehlman, his wife, free and clear of all encumbrances excepting taxes due December 20, 1929, and June 30, 1930, which grantor assumes and agrees to pay.

The deed is properly acknowledged and executed, and when delivered is sufficient to convey title in said premises to the State of Ohio.

I am returning herewith the documents submitted in connection with your inquiry.

Respectfully,
GILBERT BETTMAN,
Attorney General.