

3. Taxes payable in 1927, probably the June instalment of 1926 taxes, in the sum of \$29.83 are noted as unpaid.

4. The 1927 taxes, amount yet undetermined, are also a lien.

5. Two road assessments, one on the Richmond-Pravo road and the other on the Canton highway, are also noted as liens. The amounts of these assessments should be definitely stated, whether they bear interest, and the amount due each year should also be stated.

The abstract does not show that any examination has been made in the United States Court and that an examination of the judgment indexes in the Clerk's and Sheriff's offices for judgment liens only goes back as far as 1910.

The form of deed submitted has not been executed, witnessed or acknowledged, and part of the description has been interlined with a pen. This is bad form and a new deed should be drawn. Otherwise, the form of deed is correct and when properly executed, witnessed and acknowledged will transfer a good title to the land under consideration.

The abstract of title and form of deed are herewith returned to you.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

712.

DISAPPROVAL, ABSTRACT OF TITLE TO LAND IN SALEM TOWNSHIP,  
JEFFERSON COUNTY, OHIO.

COLUMBUS, OHIO, July 9, 1927.

HON. CHARLES V. TRUAX, *Director of Agriculture, Columbus, Ohio.*

DEAR SIR:—You have submitted for my opinion an abstract of title, prepared by R. G. Porter of Steubenville, Ohio, up to June 1, 1927, on the following premises owned by Linnie J. Shull, bounded and described as follows:

Being the northwest quarter of Section No. 23, Township No. 10, Range No. 3, containing 158½ acres, more or less.

This description is taken from the abstract and a more definite description cannot be given, because the deed does not accompany the abstract.

Upon examination of the submitted abstract, I am of the opinion that the same shows a good and merchantable title to said 158½ acres in Linnie J. Shull, subject to the following:

1. At the outset, I note that the description in the abstract carries this notation in the above description:

“Excepting and reserving the coal underlying 66½ acres of the above described tract, which 66½ acres of coal is located in the northeast corner of said northwest quarter of Section No. 23, and in measuring said 66½ acres of coal, the place of beginning shall be in the northeast corner of said northwest quarter, and said 66½ acres to be a square block, with the right to mine and remove the same by means of approaches from other lands.”

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.*