

S. 770 feet; thence S. 62° W. 436 feet; thence S. 31° W. 1350 feet; thence S. 39° 30' W. 265 feet; thence S. 22° E. 140 feet; thence S. 350° W. 500 feet to the S. line of Section 24; thence W. 1190 feet to the S. W. corner of said quarter section; thence N. 2783 feet to the N. W. corner of said quarter section; thence E. 2595 feet to beginning. Containing 123 acres, more or less.

Being a portion of the 168 acre tract of land as sold by Charles Kuester, et al., to Albert Kuester, by deed dated October 13, 1922, and recorded in Deed Book No. 129, page 270, of the records of the Recorder's Office of Jefferson County, Ohio.

Upon examination of the resubmitted abstract, I am of the opinion that the same shows a good and merchantable title to said tract in Albert Kuester, subject to the following encumbrances:

1. A mortgage by Albert Kuester and wife to the Federal Land Bank of Louisville, Kentucky, for \$1,300.00, with interest at 5½% per annum, more particularly detailed in Opinion No. 704, rendered to you under date of July 8, 1927.

2. The June instalment of the 1926 taxes, amounting to \$23.50 is unpaid and a lien.

3. The 1927 taxes, amount yet undetermined, are a lien.

4. An assessment for the construction of the Richmond-Pravo Road, amounting to \$81.96, payable in twelve instalments of \$6.83, the next instalment being payable in December, 1927, is a lien.

The abstract does not show any examination in the United States Court, and the examination of the judgment indexes in the clerk's and sheriff's offices for judgment liens only goes back as far as 1910.

One further suggestion should be made in respect to the title:

In Opinion No. 704, *supra*, I directed your attention to an oil and gas lease to J. J. Crawford. There now appears in the abstract at page 101 what purports to be a release of this oil and gas lease, executed by J. J. Crawford on August 12, 1927. Crawford's statement should be written and executed on the original lease and filed with the recorder for record, or this executed sheet in the abstract should be withdrawn and filed with the recorder for record.

The deed has been executed by Albert Kuester under date of August 25, 1927, and acknowledged before a notary public. This deed when delivered will pass good title to the State of Ohio.

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

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

1028.

APPROVAL, WARRANTY DEED TO LAND IN NILE TOWNSHIP, SCIOTO COUNTY, OHIO.

COLUMBUS, OHIO, September 21, 1927.

HON. CARL E. STEEB, *Secretary, Ohio Agricultural Experiment Station, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination and opinion a warranty deed from Warren Dixon and May Dixon, husband and wife, to the State of Ohio,

which deed has been redrafted and re-executed in accordance with the suggestion made in an opinion of this department under date of August 16, 1927, bearing No. 883.

Finding that said deed has now been drawn and executed in accordance with the suggestion contained in said opinion, I am of the opinion that the same is in proper legal form, and therefore approve the same.

I am returning herewith both the original deed and the corrected deed.

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

1029.

CERTIFICATION BY CHIEF FISCAL OFFICER OF SUBDIVISION UNDER  
SECTION 5625-33 GENERAL CODE.

*SYLLABUS:*

*Under authority of Section 5625-33 of the General Code (Section 33, House Bill No. 80, 87th General Assembly) the auditor or other chief fiscal officer of a subdivision may certify that any sum of money, not in excess of \$500.00, has been lawfully appropriated or authorized or directed for a certain purpose or is in the treasury or in process of collection to the credit of a certain fund, which certification obviates the necessity of securing individual certificates upon expenditures, orders for payment, contracts or obligations made for such purpose from such fund for a period not exceeding three months and in an aggregate sum not exceeding the amount so certified.*

*Subject to the limitations imposed by such section, such certificates may be issued for any of the purposes for which lawful appropriations have been made and the language of that section, forbidding more than one certificate to be outstanding at a time, has reference to one certificate for each purpose for which appropriation has been made and not to certificates which may be payable from the same fund.*

COLUMBUS, OHIO, September 21, 1927.

*Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.*

GENTLEMEN:—This will acknowledge receipt of your recent communication, as follows:

“Sub Section ‘d’ of Section 33 of House Bill No. 80, passed April 13, 1927, provides that no subdivision or taxing district shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same has been lawfully appropriated for such purpose and is in the treasury or in process of collection, etc.

The succeeding paragraph reads:

‘Upon certification by the auditor or other chief fiscal officer that a certain sum of money, not in excess of five hundred dollars has been lawfully appropriated or authorized or directed for a certain purpose and is in the treasury or in process of collection to the credit of a certain fund free from