266 OPINIONS

Payments made by the county clerks to the state treasurer, of fees received for registration of land under the said Torrens Law, are not payments in discharge of an obligation owing to the state as such, and are not, in my opinion, such payments as are embraced within the terms of Section 248, supra.

I am of the opinion, therefore, in specific answer to your question, that payments made to the Treasurer of State by county clerks, in pursuance of Section 8572-103 of the General Code, need not be by pay-in-order or draft of the Auditor of State as is provided for payments into the state treasury by Section 248 of the General Code.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1526.

APPROVAL, CONTRACT FOR ELIMINATION OF GRADE CROSSING NEAR BELLEVUE, HURON COUNTY.

COLUMBUS, OHIO, February 15, 1930.

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

DEAR SIR:—I am in receipt of your letter of January 9, enclosing copy of proposed contract providing for the elimination of the grade crossing over the tracks of the New York Central Railroad Company, The Wheeling and Lake Erie Railway Company, and The Lake Shore Electric Railway Company, on State (Intercounty) Highway No. 289, just east of Bellevue in Huron County.

I have carefully examined the proposed agreement and find it correct in form and hereby approve the same.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1527.

TOWNSHIP CEMETERY LOT—EXPENSE FOR RECORDING OF DEED DETERMINED—SUCH EXPENSE RETAINED BY TOWNSHIP CLERK—TWO TRUSTEES MAY EXECUTE SAID DEED.

SYLLABUS:

- 1. The expense of recording a deed for a township cemetery lot to be charged by a township clerk as provided in Section 3448, General Code, should not exceed ten cents per one hundred words.
 - 2. Such expense may be legally retained by the township clerk.
- 3. A deed for a township cemetery lot executed in accordance with the provisions of Section 3448, General Code, by at least two members of the board of township trustees is sufficient compliance with this section.

COLUMBUS, OHIO, February 15, 1930.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio. Gentlemen:—Your letter of recent date is as follows:

"You are respectfully requested to furnish this department your written opinion upon the following: