has not yet been signed and acknowledged by said Eliza B. Walls and William Walls, her husband, and care should be taken to see that said deed is properly executed and acknowledged by said named grantors before this property is purchased.

Encumbrance estimate No. 252 submitted with said abstract of title and deed form has been properly executed and the same shows sufficient balances in the proper appropriation account to pay the purchase price of said lots, which is the sum of \$2,100.00. It further appears that the necessary money to pay the purchase price of this property has been released by the Controlling Board as a part of the blanket release in the sum of \$30,000 made by said board under date of March 17, 1930.

I am herewith returning with my approval, subject to the exceptions above noted, said abstract of title, warranty deed form, encumbrance estimate and Controlling Board's certificate.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1845.

APPROVAL, ABSTRACT OF TITLE TO LAND OF ELIZABETH WILSON MULLOCK IN CITY OF COLUMBUS, FRANKLIN COUNTY, OHIO.

COLUMBUS, OHIO, May 9, 1930.

HON. CARL E. STEEB, Business Manager, Ohio State University, Columbus, Ohio.

Dear Sir:—There has been submitted for my examination and approval an abstract of title, a warranty deed form, encumbrance estimate No. 251, and controlling board certificate relating to a certain tract of real property owned of record by one Elizabeth Wilson Mullock in the City of Columbus, Franklin County, Ohio, which property is more particularly described as follows:

"Being Lot No. Five (5) and One (1) foot off the east side of Lot No. Six (6) in R. P. Woodruff's Subdivision of the south half of the south half of Lot 278 in R. P. Woodruff's Agricultural College Addition to the City of Columbus, Ohio, as the same are numbered and delineated upon the recorded plat thereof, of record in plat book No. 3, page 421, Recorder's Office, Franklin County, Ohio."

Upon examination of the abstract of title submitted I find that said Elizabeth Wilson Mullock has a good and indefeasible fee simple title to the above described property, subject to the encumbrances hereinafter noted as exceptions to said title.

- 1. A mortgage executed by Elizabeth Wilson, prior to her marriage to Mr. Mullock, to the Union Building and Savings Company. This mortgage which was given to secure a promissory note of said date in the sum of two thousand one hundred and seventy-five dollars (\$2,175.00) is a lien on this property to the extent of the amount remaining unpaid upon the note secured by said mortgage.
- 2. Taxes for the second half of the year 1929, in the amount of thirty dollars and twenty-four cents (\$30.24), are unpaid and are a lien on said property. These taxes will be due and payable in June, 1930.
- 3. The taxes for the year 1930, the amount of which is undetermined, are a lien on said property.

726 OPINIONS

I have examined the deed form of the deed to be executed by Elizabeth Wilson Mullock and by Charles Mullock her husband, and find said proposed deed to be in form sufficient to convey to the State of Ohio a fee simple title to the above described property, free and clear of all encumbrances whatsoever, except the taxes for the year 1930, the first installment of which is due and payable in December, 1930. As above noted, the taxes for the year 1930 are now a lien on said property, and some adjustment should be made with respect to said taxes before the transaction for the purchase of this property is closed. As above indicated, this deed has not yet been signed and acknowledged by said Elizabeth Wilson Mullock and Charles Mullock her husband, and care should be taken to see that such deed is properly executed and acknowledged before you close the transaction for the purchase of this property.

Upon examination of encumbrance estimate No. 251 I find that the same has been executed in the manner required by law, and from its provisions I find that there are sufficient balances in the proper appropriation account to pay the purchase price of this property, which is the sum of four thousand five hundred dollars (\$4,500.00).

From the certificate of the controlling board submitted to me it appears that on March 17, said board approved the release of the sum of thirty thousand dollars (\$30,000.00) out of the appropriation made by the Legislature for the purchase of land for the use of the Ohio State University, and it appears that the purchase price of the property here in question is included within the amount of money so released.

I am herewith returning with my approval, subject to the exceptions above noted, said abstract of title, warranty deed form, encumbrance estimate No. 251 and controlling board certificate relating to the proposed purchase of the above described property.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1846.

APPROVAL, BONDS OF CUMBERLAND-SPENCER RURAL SCHOOL DISTRICT, GUERNSEY COUNTY—\$55,000.00.

COLUMBUS, OHIO, May 10, 1930.

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

1847.

WATERWORKS SYSTEM—COUNTY SEWER DISTRICT—DISTRIBUTING PIPES OWNED BY COUNTY BUT WATER SUPPLIED BY MUNICIPALITY UNDER CONTRACT—COMMISSIONERS' RIGHT TO INCLUDE IN RATE CHARGED CONSUMERS, A PERCENTAGE THAT WILL COVER DEFICIENCIES FROM UNCOLLECTIBLE ASSESSMENTS.

## SYLLABUS:

1. When a county owns the distributing pipes of a waterworks system for an established sewer district within the county and contracts with a municipal corporation or private