

194.

APPROVAL, BONDS OF GREENFIELD EXEMPTED VILLAGE SCHOOL DISTRICT, HIGHLAND COUNTY, \$50,000, TO ERECT NEW SCHOOL BUILDING.

COLUMBUS, OHIO, March 26, 1923.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

195.

APPROVAL, BONDS OF HARDIN COUNTY, \$120,000, ROAD IMPROVEMENTS.

COLUMBUS, OHIO, March 28, 1923.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

196.

APPROVAL, FINAL RESOLUTIONS, ROAD IMPROVEMENTS IN MERCER AND FULTON COUNTIES.

COLUMBUS, OHIO, March 29, 1923.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

197.

LIEN—TAX ASSESSED AGAINST REAL ESTATE UNDER DOW AIKEN LAW BECOMES A LIEN SUPERIOR TO PREVIOUS MORTGAGE—SECTION 6212-33 OF MILLER BILL DOES NOT CHANGE LAW.

Section 6212-33 of the Miller bill does not change the law relative to the tax assessed against real estate under the Dow Aiken law, and such tax becomes a lien against the property superior to that of a mortgage previously given on said real estate.

COLUMBUS, OHIO, March 29, 1923.

HON. EDWARD S. STANTON, *Prosecuting Attorney, Cleveland, Ohio.*

DEAR SIR:—Acknowledgment is made of the receipt of your request for the opinion of this department as follows: