

record that the purchase price of this property, amounting to the sum of \$1113.00, is to be paid out of the segregated receipts and revenues of the Forestry Division of the Ohio Agricultural Experiment Station which are in the custody of the Treasurer of State as a rotary fund to the credit of said division for use in the acquisition, management, development and use of state forestry lands. This contract encumbrance record has been properly executed and the same shows a sufficient unencumbered balance in the rotary fund above referred to to pay the purchase price of this property in the amount above stated.

Inasmuch as the purchase price of this property is not to be paid out of funds appropriated to the use of the above named department or division by House Bill No. 401, no approval of the purchase of this land by the controlling Board was or is necessary and for this reason no action has been taken by said board with respect to the purchase of this property.

I am herewith returning to you with my approval said abstract of title, warranty deed, contract encumbrance record and other files which you have submitted to me.

Respectfully,

JOHN W. BRICKER,
Attorney General.

6106.

APPROVAL—ABSTRACT OF TITLE, ETC., TO LAND IN
LAUREL TOWNSHIP, HOCKING COUNTY, OHIO—EVAN
REICHELDORFER.

COLUMBUS, OHIO, September 23, 1936.

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

DEAR SIR: This is to acknowledge the receipt of your recent communication with which you submit form my examination and approval an abstract of title, warranty deed, contract encumbrance record No. 30 and other files relating to the purchase of certain tracts of land which are owned of record by one Evan Reicheldorfer in Laurel Township, Hocking County, Ohio, and which are more particularly described as follows:

Being all that part of the following described tracts of land which lie North of the center line of the State Highway now numbered 180 and formerly numbered 27, and being in all 30 acres, more or less:

FIRST TRACT: Situated in said Township 12, Range 18, of said County and State, and beginning at the Southeast corner of the Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section No. 9 of said Township and Range; thence North 15.35 chains, to the top of the rocks; thence by said rocks in a westerly direction to the west line of said lot; thence South 14.53 chains to the Southwest corner of said lot; thence East 21.93 chains to the place of beginning containing 31.78 acres.

SECOND TRACT: Being a part of the Northeast quarter of the Northwest quarter of said Section No. 9, beginning at the southeast corner of said lot; thence North 5.03 chains; thence South $48\frac{1}{2}^{\circ}$, West 1.38 chains; thence South 60° , West 2.76 chains; thence South $3\frac{1}{2}^{\circ}$, East 2.74 chains; thence East 3.26 chains to the beginning containing 1.27 acres. The two above described tracts being Fractional Lot No. 7 in said Section as the Fractional Lots are platted; "Plat Book A, Page 175, Hocking County, Ohio."

THIRD TRACT: Being a part of the Southeast quarter of Section 9, beginning at the Southeast corner of said lot; thence North 14.53 chains to the top of the rocks, thence by said rocks North 40° , West 83 chains; thence North 2° , East 1.39 chains; thence North 33° , East 1.50 chains to the East line of said lot; thence North 2.07 chains to the Northeast corner of said lot; thence West 9.32 chains to the top of the rocks; thence by said rocks to the West line of said lot; thence South 4.42 chains to the Southwest corner of said lot; thence East 22 chains to the place of beginning, containing 33.18 acres, more or less.

Upon examination of the abstract of title, which is certified by the abstracter under date of September 5, 1936, I find that Evan Reichelderfer has a good merchantable title to the above described tracts of land and that he owns and holds the same free and clear of all encumbrances which are here noted as exceptions to the title in and by which he owns and holds these lands:

1. The tract or tracts of land here under investigation and the larger tracts including the same were owned of record by one John Kline at the time of his death October 26, 1896, at which time this property vested by descent in equal shares to his four children and heirs at law, Cora E. Kline, Leland E. Kline, Edith I. Kline and Edward J. Kline. Some years later this property was sold on partition sale to one Ella S. Kline, as guardian of Edith I. Kline and Edward J. Kline, minor children of said John Kline, and pursuant to the order and direc-

tion of the court in said partition proceedings, the sheriff executed a deed for the property directly to Edith I. Kline and Edward J. Kline. The date of this deed was June 27, 1905, and on the same day and as a part of the same transaction Ella S. Kline, as guardian of the personal property of Edith I. Kline and Edward J. Kline, her wards, executed a mortgage on these lands to the Sheriff of Hocking County, as trustee for Leland E. Kline and Cora E. Kline, the other children and heirs at law of John Kline, who were entitled to a distributive share of the proceeds of the partition sale. This mortgage was executed to secure the payment of four promissory notes of even date with the mortgage for the sum of \$80.00 each, two of which were due in one year from date thereof and two of which were due two years from the date thereof, with interest at the rate therein provided. It does not appear from the abstract of title that this mortgage has been canceled of record. As to this, it may, perhaps, be assumed at this time that this mortgage has, as a matter of fact, been satisfied. However this may be, it affirmatively appears that more than two years have elapsed since the last of the notes secured by this mortgage became due and payable, and since it does not appear that this mortgage was ever refiled, the lien of the mortgage has expired as against subsequent bona fide purchasers of the land for value. Section 8546-2, General Code. I am of the opinion, therefore, that this exception to the title, as the same is disclosed by the abstract, may be waived and disregarded.

2. On July 12, 1928, Evan Reicheldorfer executed to The Ohio Fuel Gas Company an instrument in writing in and by which he granted to said company a right of way for a pipe line and telegraph line which said company was authorized to install, maintain and operate in and upon said lands therein described. From the general description of the property contained in this instrument, I cannot with certainty identify the same with the lands here under investigation. But assuming that the lands covered by the instrument here referred to are the same as those hereinabove described, it follows that the easement or right of way granted by this instrument to The Ohio Fuel Gas Company is an encumbrance upon this land. How far this easement or any pipe line or telegraph line installed in and upon the lands pursuant thereto will interfere with any use that your department desires to make of the lands is a matter to be decided by the department.

3. The undetermined taxes on this property for the year 1936 are a lien on the property.

Upon examination of the warranty deed which has been tendered by Evan Reicheldorfer and by Mabel Reicheldorfer, his wife, as the named grantors therein, I find that said deed has been properly executed and acknowledged by said grantors, and that this deed by its terms and

provisions is legally effective to convey the above described property to the state of Ohio by full fee simple title, free and clear of the dower interest of Mabel Reicheldorfer, as the wife of said Evan Reicheldorfer, with a covenant of warranty that the property thereby conveyed is free and clear of all encumbrances whatsoever.

Contract encumbrance record No. 30, which has been submitted as a part of the files relating to the purchase of this property, indicates by its provisions and recitals that this property is being purchased by the Board of Control of the Ohio Agricultural Experiment Station for the use of the Forestry Division of said department pursuant to the authority conferred upon said board by House Bill No. 571, which was enacted by the 91st General Assembly and which was approved by the Governor under date of December 20, 1935. It further appears that the purchase price of the property here under investigation, amounting to the sum of \$550.00 is to be paid for out of segregated receipts and revenues in the custody of the State Treasurer and which are credited to the Forestry Division of the Ohio Agricultural Experiment Station. This contract encumbrance record has been properly executed and the same shows a sufficient unencumbered balance in the fund above referred to to pay the purchase price of this property in the amount above stated.

By reason of the fact that the purchase price of this property is being paid out of the rotary fund of the Division of Forestry provided for by this act and not out of any moneys appropriated to it by the general appropriation act, no action of the Controlling Board with respect to the purchase of this property was or is necessary. I am herewith returning with my approval said abstract of title, warranty deed, contract encumbrance record No. 30 and other files submitted to me in connection with my investigation.

Respectfully,

JOHN W. BRICKER,
Attorney General.

6107.

CIGARETTE TAX STAMPS—IMPRINTING BY DEVICE ON
CELLOPHANE WRAPPERS OF CIGARETTE PACKAGES
CANNOT BE USED IN LIEU OF THE PRESENT PAPER
STAMP.

SYLLLABUS:

Section 5894-3, General Code, and related sections, providing for stamps to be affixed to cigarette packages, do not authorize the use of stamps imprinted by device on the cellophane wrappers of cigarette packages, in lieu of the present paper stamps used for the purpose.