

public contract is held not to be rendered invalid by the fact that the contractor purchases certain supplies from an individual who is also a public officer. Under a statute which provides that no officer shall be interested directly or indirectly in a contract with a town, a contract by a contractor for a public improvement whereby he purchases certain material from a corporation in which municipal officers have stock is said to be valid, if the purchase is made after the public contract is let. If, however, the contractor makes arrangements to make such purchases from a public officer before the public contract is let, such transaction is a violation of the statute."

The facts which you have submitted do not disclose there was any agreement existing between B. and A. at the time the contract was entered into by the board of education and B. and, under the authorities which I have cited, the conclusion is forced that there has been no violation of the laws hereinbefore set forth. There is, however, some question as to the morals of such a situation. In a case of this kind suspicion of the existence of some prearrangement will always exist, even though unfounded, and the wiser course for public officers to pursue would be to avoid all possible inference of wrong doing.

In view of the facts which you submitted, however, I am impelled to conclude that your first question must be answered in the affirmative, and your second in the negative.

Respectfully,  
 GILBERT BETTMAN,  
*Attorney General.*

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2190.

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

COLUMBUS, OHIO, August 2, 1930.

*State Office Building Commission, Columbus, Ohio.*

GENTLEMEN :—There has been submitted for my examination and approval an abstract of title, warranty deed and encumbrance estimate No. 635, relating to the proposed purchase by the State of Ohio of a certain lot and tract of land in the city of Columbus, Franklin County, Ohio, which is more particularly described as being the north half of Inlot number one hundred and twenty-one (121) in said city as the same is numbered and delineated upon the recorded plat thereof, of record in Deed Book "F", page 332, Recorder's Office, Franklin County, Ohio.

Upon examination of the abstract of title submitted, which is certified by the abstracter under date of July 10, 1930, I find that one John D. Vail, died intestate on July 23, 1928, seized of a fee simple title and estate in and to the above described property and that Horace D. Vail, his only heir at law, now has a good and indefeasible title to said property, subject to the consummated dower interest of Ella Vail, the widow of said John D. Vail, deceased, and to the inchoate dower interest of Geraldine D. Vail, the wife of said Horace D. Vail.

I further find that said Horace D. Vail owns and holds the title to said property free and clear of all encumbrances except the following taxes and assessments which are here noted as exceptions to said title:

1. The taxes on said property for the last half of the year 1929, amounting to the sum of \$201.82, and which were due and payable in June, 1930, are unpaid and are a lien upon the property, as are the undetermined taxes for the year 1930.

2. There is a balance of \$79.89 remaining due upon the assessment for the improvement of Front Street; of this balance the sum of \$39.95 is due and payable in December, 1930.

There is an assessment in the sum of \$162.74 against this property for the installation of the lighting improvement on Front Street; of this assessment the first half of the first installment thereof, amounting to the sum of \$16.27 was due in June, 1930.

I have examined the warranty deed tendered by Horace D. Vail conveying the above described property and find that the same has been legally and properly executed and acknowledged by him and by said Ella Vail and Geraldine Vail. I further find that as to the form of said deed, it is sufficient to convey said property to the State of Ohio by fee simple title free and clear of the respective dower interests of said Ella Vail and Geraldine Vail and free and clear of all encumbrances whatsoever, except the taxes and assessments payable in June, 1930 and thereafter.

Upon examination of encumbrance estimate No. 633, relating to the purchase of the above described property, I find that the same has been properly executed and approved and it is shown thereby that there are sufficient balances in the proper appropriation account to pay the purchase price of the above described property, which is the sum of \$31,204.00.

I am herewith forwarding to you with my approval said abstract of title, warranty deed and encumbrance estimate No. 633.

Respectfully,

GILBERT BETTMAN,  
*Attorney General.*

2191.

BUILDING AND LOAN ASSOCIATIONS—OMISSION OF FEES DEPENDS  
UPON FUNDS AVAILABLE TO STATE DIVISION ON JANUARY THE  
FIRST OF EACH YEAR— OPINION 2028 MODIFIED.

**SYLLABUS:**

*The determination with respect to the omission of fees from building and loan associations should be made in the light of the funds available for the operation of the Division of Building and Loan Associations at the close of its fiscal year, which is from January 1st to December 31st.*

*(Opinion No. 2028 modified accordingly).*

COLUMBUS, OHIO, August 2, 1930.

HON. ED. D. SCHORR, *Director of Commerce, Columbus, Ohio.*

DEAR SIR:—In a recent letter to me with reference to Opinion No. 2028, dated June 25, 1930, from the Superintendent of the Division of Building and Loan Associations, it is suggested that, in view of the provisions of Section 260-1 of the General Code, the omission of the fees from building and loan associations should be for the fiscal year, which is now coincident with the calendar year rather than from June 30th, as stated in the opinion. I am asked to give further consideration to this aspect of your original question.