

discuss the question as to whether the full amount of the tax should be bid before the premises may be sold.

In specific answer to your inquiries it is my opinion that there is no conflict in the two opinions to which you refer and that the procedure outlined in my Opinion No. 1746, which you advise you are following, is correct.

Respectfully,  
 GILBERT BETTMAN,  
*Attorney General.*

2098.

APPROVAL, BONDS OF MIDDLE POINT VILLAGE SCHOOL DISTRICT,  
 VAN WERT COUNTY, OHIO—\$2,300.00.

COLUMBUS, OHIO, July 16, 1930.

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

2099.

APPROVAL, ABSTRACT OF TITLE TO LAND OWNED BY ORIE T.  
 ENGLAND IN WALNUT TOWNSHIP, FAIRFIELD COUNTY, OHIO.

COLUMBUS, OHIO, July 16, 1930.

HON. PERRY L. GREEN, *Director of Agriculture, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination and approval an abstract of title, warranty deed, encumbrance estimate No. 1121 and other files relating to a certain tract of land owned of record by one Orie T. England in Walnut Township, Fairfield County, Ohio, the same being located in the west half of section 23, township 17, range 18, and being more particularly described as follows:

Beginning at a point of intersection of the westerly line of said Section No. 23, and the line of the Borrow Pits along the north bank of Buckeye Lake as located by H. E. Whitlock under the direction of the Superintendent of Public Works in 1915, and running thence northeasterly with the lines of said Borrow Pits the following courses and distances: from the point of beginning, running thence N. 83° 36' east 134.6 feet to a station 77+75.5; thence north 75° 03' east 79.2 feet to station 76+96.3; thence north 81° 24' east 262 feet to station 74+34.3; thence north 74° 05' east 191.8 feet to station 72+42.5; thence north 74° 29' east 218 feet to station 70+24.5; thence north 38° 18' east 351.7 feet to station 66+72.8; thence north 34° 03' east 216.5 feet to station 64+56.3; thence northeasterly 452 feet more or less to a point in the east line of said west half of the northwest quarter of said section No. 23, that is 342 feet south of station 56+98.6 of the said Borrow Pits survey; thence northerly with the east line of the said west half of the northwest quarter of section No. 23, 82 feet; thence southwesterly 250 feet, more or less, to a point that is 50 feet northwesterly from station 64+56.3 of the said