

of State under date of June 16, 1917, Opinions of the Attorney General, 1917, Vol. II, page 1024, it was held:

"The lien imposed by section 5671, G. C., upon real property for taxes thereon is that of the state, and when thereafter the state acquires the fee simple title to such property the lien for such taxes is merged in the larger title of the state and thereby becomes lost."

The conclusion reached by the former Attorney General rendering this opinion is supported by the decided cases, and there is, in my opinion, no question as to the correctness of said former opinion upon this question. This conclusion does not affect the personal liability of the persons who owned and held the property in question at the time the tax accrued, to pay the same. *Creps vs. Baird*, 3 O. S. 278; *Warner vs. York*, 16 O. C. C. (N. S.) 369; *In re Estate of Harper*, 26 N. P. (N. S.) 431, 433. All I am holding in this opinion, is that the lien for taxes upon the property here in question does not affect the title which the state of Ohio takes to this property by the deed of conveyance executed by Henry Miller, Burton Miller, Anna Pocock and Adda Worman, hereinafter referred to.

I have carefully examined the warranty deed tendered to the state of Ohio by said Henry Miller, Burton Miller, Anna Pocock and Adda Worman and by Anna Miller, Verna Miller and A. C. Worman, the respective spouses of Henry Miller, Burton Miller and Adda Worman, above named. I find that said deed was properly executed and acknowledged by said above named persons, and that the form of said deed is such that it is sufficient to convey the tract of land here in question to the state of Ohio, free and clear of the dower interests of the spouses above named and free and clear of all incumbrances whatsoever. Said warranty deed is accordingly hereby approved.

Upon examination of contract encumbrance estimate No. 1, submitted to me as a part of the files relating to the purchase of the tract of land here in question, I find that the same has been properly executed and approved, and that there is shown thereby a sufficient balance in the proper appropriation account to pay the purchase price of said property, which purchase price is the sum of \$10,000.00.

It further appears that the money necessary to pay the purchase price of this property has been released by the board of control, as is evidenced by a resolution duly adopted by said board.

I am accordingly herewith returning with my approval said corrected abstract of title, warranty deed, contract encumbrance estimate No. 1 and board of control certificate.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

3637.

APPROVAL, BONDS OF BOARDMAN RURAL SCHOOL DISTRICT, MAHONING COUNTY, OHIO—\$17,000.00.

COLUMBUS, OHIO, October 6, 1931.

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