

same to the State is for the purpose of course of protecting amounts due taxing subdivisions in which the real estate is located. It is believed that the lien could not be asserted against the State of Ohio when it has properly taken title to the same.

It is noted that the attorneys who are looking after this transaction for the grantors state that under the terms of the deed the grantors fully understand that they are to pay the taxes above mentioned and they further state that said grantors are amply able to meet said obligation.

In view of these circumstances, inasmuch as the State does not have any funds to expend in order to obtain such property, it is believed that this requirement may be properly waived in this instance.

While the deed submitted is in proper form and has been duly signed by the grantors above mentioned, it is noted that the notary public who took the acknowledgment of said parties has failed to indicate the date when such acknowledgment was taken. It is believed that this should be properly corrected before it is accepted. When such correction is made it is believed that the deed when accepted by you will be sufficient to convey the premises to the State. Said abstract and deed are being returned herewith.

Respectfully,

GILBERT BETTMAN,

Attorney General.

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DISAPPROVAL, NOTES OF LIMA RURAL SCHOOL DISTRICT, LICKING COUNTY, OHIO—\$24,000.00.

COLUMBUS, OHIO, July 2, 1929.

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

Re: Notes of Lima Rural School Dist., Licking County, Ohio, \$24,000.00.

GENTLEMEN:—An examination of the transcript pertaining to the above issue of notes discloses that the notice of election was published for four consecutive weeks beginning on October 11, 1928, which was twenty-six days before the election.

This notice was published pursuant to the provisions of Section 2293-21, General Code, requiring that such notices of election shall be published in one or more newspapers of general circulation in the subdivision once a week for four consecutive weeks prior thereto.

Following the decision of the Supreme Court of Ohio in the case of *State vs. Kuhner and King*, 107 O. S. 406, this office has repeatedly held that in the absence of a decision by a proper court to the contrary, publication of the notice of election for a period less than twenty-eight days is not a sufficient compliance with Sections 2293-21 of the General Code.

See Opinion No. 309, under date of April 15, 1929.

In view of the foregoing, I advise you not to purchase the above issue of notes.

Respectfully,

GILBERT BETTMAN,

Attorney General.