

spective of the amount of taxes and penalty, due upon it. Such sale shall convey the title to the said tract or parcel of land, divested of all liability for any arrearages of taxes or penalty which remain after applying the amount thereon for which it was sold."

Specifically answering your question, it is my opinion that it is the duty of the county treasurer to proceed to foreclose the lien of the state upon the delinquent parcels of land referred to in your letter, regardless of whether said various parcels of land can be sold for enough to pay the necessary court costs, there being no other method of enforcing the tax liens in question.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

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2101.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND THE NEW YORK CENTRAL RAILROAD COMPANY FOR THE RECONSTRUCTION OF A BRIDGE, NEAR RUSHVILLE, FAIRFIELD COUNTY, OHIO.

COLUMBUS, OHIO, May 15, 1928.

HON. GEORGE F. SCHLESINGER, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by and through George F. Schlesinger, as Director of Highways, as first party and the New York Central Railroad Company as second party.

This contract pertains to the reconstruction of a bridge over the tracks of the New York Central Railroad Company on State Highway No. 10, Section P-1, near Rushville, Fairfield County, Ohio.

I have carefully examined said contract, and finding it in proper legal form, I hereby approve and return the same herewith to you.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

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2102.

APPROVAL, RESOLUTION FOR SALE OF ABANDONED CANAL LAND, IN AKRON, OHIO.

COLUMBUS, OHIO, May 15, 1928.

HON. RICHARD T. WISDA, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—Receipt is acknowledged of your communication of May 5, 1928, enclosing for my approval resolution, in duplicate, for the sale of the following abandoned canal land:

"Situate in the city of Akron, Summit County, Ohio, and lying in the rear of Lot No. 3, of Block 21, of Kings' Addition to the city of Akron, and described as follows:

Commencing at an iron marker that marks the northwesterly line of the Ohio Canal property, where the same is intersected by the easterly line of Lot No. 3, in Block 21, of King's Addition to said city of Akron, which iron marker is 198.80 feet southerly from the southerly line of Bowery street in said city, measured along the easterly line of said Lot No. 3, and running thence westerly with the line of the State Canal property and along the southerly line of said Lot No. 3, in Block 21, of King's Addition, 67.37 feet, more or less, to the northeasterly corner of the tract of land of the Main Street Akron Amusement Company, which tract is 214.12 feet in length and 18 feet in width and which was sold by the State of Ohio to The Akron Arcade Company of Akron, Ohio, in 1920, by deed recorded in Volume 856, Page, 505, Summit County Records, thence south along the easterly end of said last mentioned tract of land 18 feet, to the southeasterly corner of said last mentioned tract of land; thence easterly on a line parallel to and 18 feet southerly from the first line described above, 67.37 feet, more or less, to a point established by projecting the easterly line of said Lot No. 3 in a straight line southerly for a distance of 18 feet and thence northerly along the said line so projected 18 feet, to the point or place of beginning, and containing 1212.6 square feet, more or less; excepting and reserving to the State of Ohio an easement in a strip of ground 12.12 feet in width off the southerly side of the above described tract of land for embankment purposes to restrain the water of the adjacent canal within its proper channel so long as the same is used for canal or hydraulic purposes, or for both."

to the Main Street Akron Amusement Company, of Akron, Ohio.

The land is being sold at public sale under the provisions of Section 13971 of the General Code, for the sum of two thousand four hundred and twenty-five dollars and thirty-two cents (\$2,425.32), this being more than two-thirds of its appraisal.

Finding that said sale is authorized under the provisions of Section 13971, supra, and that said resolution is in proper form and legal, I have entered my approval upon the resolution.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

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2103.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND J. W. WEEKS, DAYTON, OHIO, FOR THE CONSTRUCTION OF A FISH HATCHERY, NEAR MILLERSPORT, FAIRFIELD COUNTY, OHIO, AT AN EXPENDITURE OF \$7,897.95—SURETY BOND EXECUTED BY THE SOUTHERN SURETY COMPANY.

COLUMBUS, OHIO, May 15, 1928.

HON. RICHARD T. WISDA, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Works, for the Department of Agriculture, Division of Fish and Game, and J. W. Weeks, of Dayton, Ohio. This contract covers the construction and completion of general contract for a Fish Hatchery located in the Ohio Canal, two miles south of Millersport, Fairfield County, Ohio,