a good merchantable title to the above described property, free and clear of all incumbrances except the taxes on said property. The abstract of title submitted is somewhat indefinite in its statements with respect to the amount of taxes which are a lien upon said several tracts of land. It is sufficient to say that there is nothing in the abstract to show that the taxes on this property for the years 1929 and 1930 are paid. In this situation the only assumption that I can make is that said taxes are unpaid and are a lien upon the property. An adjustment of these taxes, should, of course, be made before the transaction relating to the purchase of this property is closed by the issuance of the warrant to pay the purchase price thereof.

The warranty deed tendered by said L. E. McManis has been properly executed by him and by his wife, Nelle McManis, and the form of said deed is such that it is sufficient to convey said several tracts of land to the state of Ohio by fee simple title, free and clear of the inchoate dower right and interest of said Nelle McManis, as the wife of said L. E. McManis, said deed containing the covenant that the title conveyed is free and clear of all incumbrances.

Encumbrance estimate No. 5842, covering the purchase price of the above described property, has been properly approved and executed and the same shows that there is a sufficient unincumbered balance in the appropriation account to pay the purchase price of said property.

As a part of the files relating to the purchase of this property there is likewise submitted a certificate of the board of control showing that said board, acting under the authority contained in Section 11 of House Bill No. 510 passed by the 88th General Assembly, duly approved the purchase of said property and released from the appropriation account the money necessary to pay said purchase price, which is the sum of four hundred ninety-six dollars and fifty cents.

I am herewith returning to you said abstract of title, warranty deed, encumbrance estimate No. 5842, controlling board certificate and other files relating to this matter.

Respectfully,
GILBERT BETTMAN,
Attorney General.

2882.

APPROVAL, ABSTRACT OF TITLE TO LAND OF FRANCES ALEXANDER IN FRANKLIN TOWNSHIP, ROSS COUNTY, OHIO.

COLUMBUS, OHIO, January 29, 1931.

HON. CARL E. STEEB, Secretary, Ohio Agricultural Experiment Station, Columbus, Ohio.

DEAR SIR:—There has this day been submitted for my examination and approval, an abstract of title, warranty deed, encumbrance estimate No. 803, and certificate of board of control, relating to the proposed purchase by the state of Ohio of a tract of real estate owned of record by one Frances Alexander in Franklin Township, Ross County, Ohio, which tract is more particularly described as follows:

"Beginning at a black oak, North West corner to Harrison's land; thence with his line N. 71 deg. E. 100 poles to a stone in said line; thence N. 48 deg. W. 60 poles to a stake; thence S. 71 deg. W. 30 poles to a stake (witness 3 white oaks); thence N. 50 deg. W. 122 poles to a stake (witness 3 black

122 OPINIONS

oaks); thence S. 72 deg. W. 70 poles to a stake in the line of Dun's land; thence with the same S. 45½ deg. E. 196 poles to the beginning, containing Eighty (80) Acres of land, more or less, and being a part of Survey No. 13440-16063:

Excepting therefrom however, 27 acres, more or less thereof, heretofore conveyed by John DeVore and wife to J. B. Ray, by deed dated September 26th, 1878, and recorded in Volume 86 at pages 655 and 656 of the Ross County, Ohio, Deed Records, to which deed and the record thereof reference is hereby made for a more full and complete description of said 27 acres, more or less, hereby excepted."

Upon examination of the abstract of title submitted, I find that said Frances Alexander has a good and indefeasible fee simple title to the above described real property, free and clear of all incumbrances except the taxes for the year 1930, amounting to the sum of six dollars and eight cents, which taxes are unpaid and are a lien upon the property.

The warranty deed tendered to the state by said Frances Alexander has been properly executed by her and by her husband, William H. Alexander, and the form of said deed is such that it is sufficient to convey said property to the state of Ohio by fee simple title, free and clear of the dower interest of said William H. Alexander, and free and clear of all incumbrances whatsoever.

Encumbrance estimate No. 803, which has been submitted as a part of the files relating to the purchase of the above described tract of land, has been properly executed and approved and the same shows that there is a sufficient unincumbered balance in the proper appropriation account to pay the purchase price of said property, which is the sum of four hundred and twenty-four dollars.

It further appears from the certificate of the board of control submitted, that the purchase of the above described real property has been approved by said board and that the moneys necessary to pay the purchase price of the property has been released for said purpose.

I am herewith returning to you said abstract of title, warranty deed, encumbrance estimate No. 803, controlling board certificate and other files relating to the purchase of the above described tract of land.

Respectfully,
GILBERT BETTMAN,
Attorney General.

2883.

BUDGET — COUNTY BOARD OF EDUCATION — WHEN AMOUNT REQUESTED OF COUNTY AUDITOR IS INSUFFICIENT, SUCH CERTIFICATE MAY LATER BE AMENDED—TIME LIMIT ON SUCH ACTION NOTED.

SYLLABUS:

Where through unanticipated expenditures or because of a mistake in calculation, the amount requested is insufficient to meet the obligations of the county board of education in its certificate to the county auditor made in compliance with Section 4744-2, General