22 OPINIONS

Examination of the abstract pertaining to the 1.34 acre tract discloses at section 13 that the taxes on said premises for the year 1924 are paid, and that the taxes for the year 1925 are a lien. All taxes now a lien against the premises under consideration should be paid before the transfer of same to the State of Ohio.

Attention is also directed to the fact that said abstract does not indicate anything with reference to special assessments against said premises, and in this connection it is suggested that a further examination of the treasurer's duplicate of Summit county should be made in order to ascertain whether or not there are any outstanding special assessments against the premises under consideration, and if any appear same should be paid and cancelled before transfer of the premises to the State of Ohio.

It is further suggested that the warranty deed as submitted will be sufficient to convey the title of the premises under consideration to the State of Ohio when properly delivered.

The encumbrance estimate bearing No. 1064 covering the premises under consideration, and showing an estimated cost of \$32,335.71, appears to be in proper form and properly certified to the Director of Finance under date of December 2, 1925.

A copy of a letter addressed to your department by the Director of Finance, in which he states that at a meeting of the Controlling Board on October 19, 1925, purchase of the premises here under consideration was approved.

The two abstracts of title, warranty deed and encumbrance estimate as submitted by your department are herewith returned.

Respectfully,
C. C. CRABBE,
Attorney General.

3079.

APPROVAL, LEASES: MIAMI AND ERIE CANAL, OHIO CANAL, LAKE ST. MARYS, BUCKEYE LAKE, TURKEY FOOT LAKE AND INDIAN LAKE.

COLUMBUS, OHIO, January 18, 1926.

Department of Highways and Public Works, Division of Public Works, Columbus, Ohio.

GENTLEMEN:—I have your letter of Jaunary 4, 1926, in which you inclose the following leases, in triplicate, for my approval:

## MIAMI AND ERIE CANAL

	Valuation.
Delco Light Company, railroad right of way	\$2,000 00
Delco Light Company, railroad right of way	3,000 00
C. S. Eby., land lease	150 00
Fred Negel, land lease	1,666 67
OHIO CANAL	
Charles R. Clark, land lease	\$250 00
The Pennsylvania Railroad Company, right of way	. 100 00

## ATTORNEY-GENERAL.

LAKE ST. MARYS	
F. W. Gehlke, cottage site	\$200 00
Cloid D. Tobin, resident and agricultural	100 00
Allen Werkhaven, cottage site	200 00
BUCKEYE LAKE	
Von Brewster, walkway, boat-house and dock landing	\$100 00
TURKEY FOOT LAKE	
Emile Rinkendorf, bathing beach	\$100 00
. INDIAN LAKE	
Nathan Coon, cottage site and business	\$833 34
W. W. Earnest, cottage site	200 00

I have carefully examined said leases, find them correct in form and legal, and am therefore returning the same with my approval endorsed thereon.

Respectfully,
C. C. CRABBE,
Attorney General.

3080.

APPROVAL, BONDS OF VILLAGE OF OAKWOOD, MONTGOMERY COUNTY, \$36,552.73.

COLUMBUS, OHIO, January 18, 1926.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

3081.

APPROVAL, BONDS OF VILLAGE OF OAKWOOD, MONTGOMERY COUNTY, \$15,000.00.

COLUMBUS, OHIO, January 18, 1926.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.