An inspection of encumbrance estimate No. 128, submitted as a part of the files relating to the proposed purchase of the above described property, shows that the same has been properly executed and that there are sufficient balances in the proper appropriation account to the credit of the Ohio Agricultural Experiment Station to pay the sum of \$1,240.00, the purchase price of said tracts of land.

It further appears that pursuant to the authority conferred upon the controlling board by Section 11 of House Bill No. 510, enacted by the 88th General Assembly, the money necessary to pay the purchase price of this property has been released by the controlling board.

I am herewith returning said abstract of title, warranty deed, encumbrance estimate No. 128, controlling board certificate and other files relating to the purchase of this property.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1772.

APPROVAL, ABSTRACT OF TITLE TO LAND OF DON SHERA, IN VILLAGE OF OXFORD, BUTLER COUNTY, OHIO.

COLUMBUS, OHIO, April 11, 1930.

Hon. W. P. Roudebush, Secretary of Board of Trustees, Miami University, Oxford, Ohio.

DEAR SIR:—There has been submitted for my examination and approval an abstract of title, warranty deed and encumbrance estimate No. 47, relating to the proposed purchase by the board of trustees of Miami University of two certain tracts of land situated in the village of Oxford, Butler County, Ohio, and which are owned and held by perpetual leasehold by one Don Shera. The tracts of land covered by said abstract and deed are as follows:

"Being known on the recorded plat of said village as a part of out lot numbered nine (9), bounded and described as follows: Beginning at a point in the west line of said outlot numbered nine (9) fifty (50) feet north of the southwest corner thereof; thence east along a line parallel to the south line of said outlot a distance of one hundred twelve and 5/10 (112.5) feet; thence north at right angles along a line parallel to the west line of said outlot a distance of one hundred and twelve and 5/10 (112.5) feet; thence south along the west line of said outlot thirty-five (35) feet to the point of beginning. Also:

Beginning at a point in the west line of said outlot numbered nine (9), one hundred sixty-five (165) feet north of the southwest corner of said outlot; thence east along a line parallel to the south line of said outlot a distance of one hundred twelve and 5/10 (112.5) feet; thence north at right angles along a line parallel to the west line of said outlot sixty-three (63) feet; thence west along a line parallel to the south line of said outlot one hundred twelve and 5/10 (112.5) feet; thence south along the west line of said outlot a distance of sixty-three (63) feet to the point of beginning. Reserving to the grantor herein, his successors and assigns the right to haul fuel for use on the premises adjacent hereto on the south over the immediately above described tract 63 feet by 112½ feet."

624 OPINIONS

The early history of the title of outlot numbered nine (9) in the Village of Oxford, of which the above described tracts are a part, is set out in Opinion No. 1047 of this office directed to you under date of October 17, 1929, and no discussion of the same will be made in this opinion. It is sufficient to note that upon examination of the abstract of title submitted I find that said Don Shera has a good and merchantable freehold title by perpetual leasehold to the above described property, free and clear of all encumbrances except the taxes for the last half of the year 1929, and except any land rents that may be due and payable, it appearing that the same have been paid up to the date of the certification of said abstract, to wit: March 20, 1930.

Upon examination of the warranty deed tendered by said Don Shera I find that the same has been properly executed and acknowledged by him and that the same is in form sufficient to convey his said freehold interest to the president and trustees of Miami University subject to the reservation that the grantor, his successors and assigns shall have the right to haul fuel over the above described sixty-three (63) foot tract of land for use on the premises adjacent thereto and immediately south thereof. In said deed there is a warranty against all encumbrances excepting only claims of Miami University.

Encumbrance estimate No. 47, which has been submitted as part of the files relating to the purchase of the above described property, has been executed in the manner required by law, and the same shows that there is a sufficient balance in the proper appropriation account to pay the purchase price of said property, to wit: the sum of four thousand dollars (\$4,000.00).

I am herewith returning, with my approval, said abstract of title, warranty deed and encumbrance estimate.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1773.

MERGER—TOWNSHIP WITH MUNICIPALITY—LATTER ONLY ENTITLED TO FORMER'S GAS TAX PROCEEDS DUE AT TIME OF ABSORPTION.

SYLLABUS:

When the corporate limits of a city or village become identical with those of a township, such city or village is not entitled to such township's share of the motor vehicle fuel tax except such sum which may be due and payable out of the gasoline tax fund to the township at the time when the corporate limits become identical.

COLUMBUS, OHIO, April 12, 1930.

Bureau of Inspection and Supervision of Public Offices, State House, Columbus, Ohio.

Gentlemen:—I beg to acknowledge your letter of recent date which reads as follows:

"The pertinent part of Section 3512, G. C., reads:-

When the corporate limits of a city or village become identical with those of a township, all township offices shall be abolished, and the duties thereof shall thereafter be performed by the corresponding officers of the city or village, except that justices of the peace and constables shall continue the exercise of their functions under municipal ordinances providing offices,