in the unrecorded deed heretofore referred to. According to the abstract the taxes for the year 1921, amounting to \$168.48, are unpaid. Said taxes are a lien.

You have further submitted Encumbrance Estimate No. 6426, which contains the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in the amount of \$15,500.00 to pay for said first and second tracts.

You have submitted a deed executed by all of the McVay heirs, excepting Herbert R. McVay, which in my opinion is sufficient to convey the title to said premises to the university, in the event that the deed of the said Herbert R. McVay and wife is duly recorded without other conveyances or encumbrances preceding it of record.

The second abstract, which relates to the third tract above described, also discloses a number of defects in the chain of title in connection with the early transfers. A number of conveyances did not disclose whether the grantors were married or single. However, several affidavits have been submitted relating to the defective conveyances, which in my opinion, considered in connection with the lapse of time, render the objections to the early defects unimportant. The original abstract in the opinion of this department disclosed a sufficient title to said third tract to be in the name of Elizabeth Davis, subject to a mortgage given to W. Leo Williams for the sum of \$2,500.00, the taxes for the year 1921, amounting to \$95.68,. and Ohio University rents in the sum of \$2.44. However, a supplement was submitted, showing the proceeding in the Probate Court of Athens county relative to the settlement of the estate of Elizabeth Davis, deceased, in which the premises were ordered sold. The court ordered that the premises be conveyed to the president and trustees of the Ohio University and that the mortgage of W. Leo Williams be satisfied out of the proceeds of said sale and be released of record. It was also ordered that the taxes for the year 1921 in the sum of \$95.68 be paid from the proceeds of sale. You have submitted a deed wherein Luella Grones, administratrix of the estate of Elizabeth Davis, deceased, conveys said premises to the president and trustees of Ohio University in pursuance to the order of said court, which in my opinion is properly executed. This will leave the premises free from liens, with the exception of the sum of \$2.44 due the University for rents, which perhaps is a lien.

Encumbrance Estimate No. 6426, above mentioned, contains the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in the sum of \$9,000.00 to cover the purchase of said premises.

There is being returned herewith the abstracts and supplements thereto, the deeds referred to, and the encumbrance estimate above mentioned. When the deeds have been properly recorded in Athens county, they should be filed, together with the abstracts, with the Auditor of State.

Respectfully,

JOHN G. PRICE,

Attorney-General.

2795.

APPROVAL, BONDS OF MADISON TOWNSHIP RURAL SCHOOL DİSTRICT, FAYETTE COUNTY, OHIO, IN AMOUNT OF \$75,000.

Columbus, Ohio, January 16, 1922. .

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