"The provisions of Section 7623, G. C., in its ten specific paragraphs, must be carried out absolutely and there should be no deviation therefrom." —Opinions of Attorney General, 1919, Vol. I, p. 1036.

In view of the foregoing, and further in view of the fact that there may be litigation involving the award of the contracts for the construction of the above improvement, I am compelled to advise you not to purchase the above bonds.

Respectfully,

GILBERT BETTMAN, Attorney General.

212.

APPROVAL, ABSTRACT OF TITLE TO LAND OF GRACE GALLOWAY, IN XENIA TOWNSHIP, GREENE COUNTY.

COLUMBUS, OHIO, March 19, 1929.

HON. PERRY GREEN, Director of Agriculture, Columbus, Ohio.

DEAR SIR:-There has been submitted for my examination and approval a corrected abstract of title relating to a tract of land in Xenia Township, Greene County, Ohio, the purchase of which is proposed for the use of the fish and game division of your department. The tract of land here in question is more particularly described in former opinion Number 3024, of this department, directed to your predecessor, Hon. Charles V. Truax, under date of December 15, 1928. In said former opinion of this department above referred to, it was found that Grace Galloway had a fee simple title to the tract of land in question, subject to the dower interest of her father, George Galloway therein, and subject to certain exceptions therein stated. One • of the exceptions therein noted was, that there was nothing in the abstract then before this department to show that the inheritance taxes due and payable on the descent and devolution of said property on the death of Alice B. Galloway had been determined and paid. As to this there has been submitted to me a receipt signed by the county treasurer of Greene County, showing that inheritance taxes due and payable from Grace Galloway as the heir-at-law of Alice B. Galloway has been determined by the court and paid.

Another exception noted in said former opinion was that the taxes for the year 1928 on said tract of land were not paid and were a lien thereon. I am in receipt of a statement from the county treasurer that the taxes for the year 1928 have been paid.

The third exception noted in the former opinion of this department above referred to, was that there was nothing in the abstract to show that any administration had been granted upon the estate of Alice B. Galloway and that the general indebtedness of said estate had been paid. Nothing has been submitted in writing to me touching this question, but I am reliably informed that although no administration was granted on the estate of said Alice B. Galloway, all indebtedness of said estate has long since been paid; and in as much as it appears from the abstract that said Grace Galloway has a very considerable amount of property other than that which the state proposes to purchase for the use of your department, I am of the opinion that this particular exception can be safely waived, and the abstract approved.

The warranty deed signed by Grace Galloway and her father, George Galloway, was referred to and approved in the former opinion of this department, as was likewise the encumbrance estimate and controlling board certificate.

I am herewith forwarding to you said abstract of title, warranty deed, encumbrance estimate and controlling board certificate.

Respectfully,

GILBERT BETTMAN, Attorney General.

213.

APPROVAL, DEED TO MIAMI AND ERIE CANAL LAND IN THE CITY OF CINCINNATI—BRUCK AND COMPANY.

COLUMBUS, OHIO, March 19, 1929.

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

DEAR SIR:—This is to acknowledge receipt of your communication of even date herewith transmitting for my examination and approval deed form to be executed by the Governor, conveying to the Bruck and Company parcel No. 158 of surplus Miami and Erie Canal lands relinquished by the city of Cincinnati to the State of Ohio pursuant to the act of April 20, 1927, 112 O. L. 210.

An examination of the deed form submitted shows that the same is in compliance with the law. Said deed is accordingly approved by me as to form.

Under Section 9 of the act above referred to, you, as superintendent of public works of the State of Ohio, are authorized to sell surplus Miami and Erie Canal lands subject to the approval of the Governor and the Attorney General. The sale of the parcel of land designated and described in this deed form is approved by me, and my approval is accordingly endorsed on the deed form submitted, which is herewith returned.

> Respectfully, Gilbert Bettman, Attorney General.

214.

APPROVAL, BONDS OF MT. HEALTHY, HAMILTON COUNTY-\$56,158.49.

COLUMBUS, OHIO, March 19, 1929.

Industrial Commission of Ohio, Columbus, Ohio.

215.

APPROVAL, DEED TO MIAMI AND ERIE CANAL LAND—CORRECTION OF DEED FORMERLY EXECUTED—HENRIETTA HAEFNER.

COLUMBUS, OHIO, March 19, 1929.

HON. RICHARD T. WISDA, Superintendent of Fublic Works, Columbus, Ohio. DEAR SIR:-This is to acknowledge receipt of your communication of even date,

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