Front Street in the city of Lancaster, Ohio, and described as follows:

Beginning at the intersection of the north line of Walnut Street with the west line of Front Street; thence extending northerly along the west line of Front Street a distance of forty and six-tenths (40.6′) feet to a point; thence deflecting to the right by an angle of fifteen degrees and thirty-three minutes (15° 33′) and extending northerly with the west line of Front Street a distance of one hundred ninety-one (191′) feet to an iron pin; thence deflecting to the right by an angle of seven degrees and forty-seven minutes (7° 47′) and extending northerly with the west line of Front Street a distance of six (6′) feet to a concrete monument which is the true place of beginning; thence continuing northerly with the west line of Front Street on the last described course a distance of three hundred twenty-six and forty-eight hundredths (326.48′) feet to a concrete monument; thence deflecting to the left by an angle of one hundred degrees and thirty-six minutes (100° 36′) and extending southwesterly a distance of twenty-one and fifty-seven hundredths (21.57′) feet to a point in the west line of the Ohio Canal lands; thence deflecting to the left by an angle of eighty-one degrees and thirty-one minutes (81° 31′), and extending southerly on the west line of the Ohio Canal lands, a distance of three hundred twenty and seven-tenths (320.7′) feet to a point; thence deflecting to the left by an angle of seventy-five degrees and thirty-seven minutes (75° 37′), and extending south-easterly a distance of nine and six-tenths (9.6′) feet to the true place of beginning, containing four thousand nine hundred forty-eight (4,948) square feet, more or less.

It appears from the description of this parcel of land as the same is set out in the transcript of your proceedings relating to the sale of this property that The Ohio Power Company is now the owner of property which abuts upon this parcel of land. It further appears from information which I have received from your department that this parcel of land was not under lease at the time of the enactment of the act of the 89th General Assembly, above referred to, and that the same has not been designated by the Highway Director as land necessary for highway purposes. In this situation, it appears that The Ohio Power Company, as the owner of property abutting the tract of land here in question, has a prior right to the purchase of this land at the appraised value thereof.

I am accordingly approving as to legality and form the proceedings relating to the sale of the above described tract of land, as is evidenced by my approval on said transcript and the duplicate copy thereof, both of which are herewith returned.

Respectfully,
JOHN W. BRICKER,
Attorney General.

2208.

PUBLIC DANCE—ADMISSIONS NOT TAXABLE UNDER SECTION 5544-2, GENERAL CODE, WHEN BOARD OF EDUCATION OF RURAL SCHOOL DISTRICT CONDUCTS SAME—PROCEEDS EXCLUSIVELY USED FOR SCHOOL PURPOSES.

SYLLABUS:

When a board of education of a rural school district conducts under its

auspices, public dances for which it charges an admission, if all the proceeds thereof are devoted exclusively to the school purposes of such district, such admissions are not subject to the tax imposed by Section 5544-2, General Code.

COLUMBUS, OHIO, January 23, 1934.

HON. I. K. SALTSMAN, *Prosecuting Attorney, Carrollton, Ohio.*

DEAR SIR:—Your recent request for opinion reads:

> "Your opinion is respectfully requested upon the following question concerning the construction of House Bill No. 7 passed by the 90th General Assembly first special session and relating to the tax on a public dance operated by the school board.
>
> The facts are as follows: The Board of Education of New Harrisburg Rural School District is conducting under their own auspices a public dance each week in their school auditorium, charging an admission of 13c per person and the entire proceeds going into the school fund for the purpose of purchasing equipment for the school.
>
> The dance is operated entirely without profit to any individual and it is the contention of the board and our local Probate Judge, who has issued them a license, that no tax should be paid in this instance, inasmuch as the entertainment is sponsored by public authorities and the proceeds are used entirely for public use and the purchase of public property."

Section 5544-3, General Code, as amended in House Bill No. 7, of the 90th General Assembly, contains the following language:

> "No tax shall be levied under this act with respect to:
> (1) Any admissions, *all* the proceeds of which inure
> (a) *Exclusively* to the benefit of * * educational * * institutions * *."

You do not inquire whether a rural board of education has the legal capacity to conduct a public dance; I have not considered such question herein and do not express any opinion as to whether such power exists in a rural board of education. Such power must be determined from an examination of the provisions of statute granting powers to such boards.

You do not state in your inquiry what equipment is being purchased for the schools with the proceeds derived from the admission fees. I am assuming for the purposes of this opinion, that the equipment is for legitimate school or educational purposes by the board of education, which is the governing body of such school. If such assumption is correct, it is my opinion that when a board of education of a rural schol district conducts under its auspices public danecs, for which it charges an admission, if all the proceeds thereof are devoted exclusively to the school purposes of such district, such admissions are not subject to the tax imposed by Section 5544-2, General Code.

Respectfully,
JOHN W. BRICKER,
Attorney General.