

nominated by the district superintendent of the supervision district in which the school was located. Upon the abolition of districts and district superintendents, the statute was amended to read as it now does, substituting for the words "district superintendent of the supervision district in which such school is located" the words "county or assistant county superintendent."

Prior to 1914, the statute extended authority to the board of education of each village, township and special school district to employ the teachers of the public schools of the district without their being nominated by anyone.

It will be observed that the statute, in its present form, extends to the board of education of each village and rural school district the power to employ the teachers of the public schools of the district. The next sentence contains a limitation on that power together with an exception to the limitation. While it is a general rule of law that "exception" must be strictly construed, yet there is nothing in the wording of the statute which may be construed strictly or otherwise to indicate a legislative intent that, before the board may exercise its power by a majority vote of its full membership to employ a teacher who has not been nominated by the county or assistant county superintendent, it must first formally reject a nomination that might have been made by the county superintendent or an assistant county superintendent; nor may such an intention be gathered upon consideration of the history of the statute.

We are not justified in reading something into the statute which is not there. The language of the statute is clear, to the effect that the board of education is the employing authority but, unless it acts by a majority of its full membership, it may not employ a teacher except upon the nomination of the superintendent or assistant county superintendent of schools, and I am of the opinion that the employment of a teacher may be made by a majority vote of the full membership of the board whether there has first been submitted a nomination by the county superintendent or his assistant, or not, and if such a nomination has been made, it is not necessary that that nomination be formally rejected before the board may exercise its power to employ a teacher who has not been nominated by a majority vote of its full membership. If the rule were otherwise there would exist no power whatever to employ a teacher if the county superintendent or one of his assistants failed or refused to make a nomination at all.

Respectfully,

GILBERT BETTMAN,
Attorney General.

3264.

TAX AND TAXATION—EXEMPTION FROM TAXATION OF PERSONALTY—SECTION 5360, G. C., APPLICABLE TO ALL OHIO RESIDENTS WHETHER OR NOT HOUSEHOLDERS.

SYLLABUS:

Section 5360, General Code, extends the tax exemption therein provided, to every person who is a resident of this State, irrespective of whether such person is, or is not a householder.

COLUMBUS, OHIO, May 27, 1931.

HON. JOHN K. SAWYERS, JR., *Prosecuting Attorney, Woodsfield, Ohio.*

DEAR SIR:—Receipt is acknowledged of your letter inquiring whether section 5360, General Code, extends to every owner of personal property, or just to those who are householders, the tax exemption therein mentioned. Said section provides:

“A resident of this state may deduct a sum, not exceeding one hundred dollars, to be exempt from taxation, from the aggregate listed value of his taxable personal property of any kind, except dogs, of which he is the actual owner.”

Believing that this statute is clear and unambiguous and that the words, in their natural meaning, must, therefore, be held to represent the legislative intent (See *Sipe vs. State*, 86 O. S., 80, 87), I am of the opinion that section 5360 extends the tax exemption therein provided, to every person who is a resident of this State, irrespective of whether such person is, or is not a householder.

Respectfully,

GILBERT BETTMAN,
Attorney General.

3265.

CITY COUNCIL—MANSFIELD—POWER TO GRANT REVOCABLE LICENSE TO PRIVATE PARTY TO OPERATE MINIATURE GOLF COURSE IN PUBLIC PARK—CONDITIONS NOTED—DIRECTOR OF PUBLIC SERVICE UNAUTHORIZED TO GRANT PUBLIC PARK CONCESSIONS—EXCEPTION.

SYLLABUS:

1. *The council of the city of Mansfield may lawfully authorize the granting, to private parties, of a revokable license to operate a miniature golf course within "Johns Park" in said city, providing the operation of said golf course does not unreasonably interfere with the rights of the public in the use of said park for park purposes.*

2. *The Director of Public Service of the city of Mansfield does not have authority, as manager of the public parks of said city, to grant concessions within said park, except as he may be authorized to do so by city council.*

COLUMBUS, OHIO, May 27, 1931.

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

GENTLEMEN:—This will acknowledge receipt of your letter in which you inquire whether or not the right to install and operate as a private enterprise, a miniature golf course in a public park belonging to a municipality, may lawfully be granted. If so, whether or not the Director of Public Service in a city operating under general law wherein a park commission has not been created, by authority of sections 4053 et seq., of the General Code, may grant the privilege or must it be done by city council.

Enclosed with your inquiry, is a communication from the City Solicitor of the city of Mansfield, where the question arose, setting forth a short résumé of the situation and his views with respect to the matter.