

of education of the West Perkins Rural School District as it is now constituted, to centralize all the schools of the district; that the schools need not necessarily be centralized in one place within the district; and that any school buildings and lots of land upon which the buildings are located not utilized in the plan of centralization and not needed for school purposes may be disposed of at once.

Respectfully,

GILBERT BETTMAN,
Attorney General.

1555.

APPROVAL, FINAL RESOLUTIONS ON ROAD IMPROVEMENTS IN
CUYAHOGA COUNTY.

COLUMBUS, OHIO, February 25, 1930.

HON. ROBERT N. WAID, *Director of Highways, Columbus, Ohio.*

1556.

TEMPERANCE SOCIETY.—PROPERTY EXEMPT FROM TAXATION, IF
USED EXCLUSIVELY FOR CHARITABLE PURPOSES.

SYLLABUS:

The property of a corporation not for profit organized as a temperance society is exempt from taxation under Section 5353, General Code, only if used exclusively for charitable purposes.

COLUMBUS, OHIO, February 25, 1930.

HON. HOWARD M. NAZOR, *Prosecuting Attorney, Jefferson, Ohio.*

DEAR SIR:—Your letter of recent date is as follows:

“The K. Temperance Society, incorporated December 15, 1902, Articles of Incorporation being found in Volume 92, at page 110 of the Records of Incorporations, own some real estate in Ashtabula County, and have been under the impression for a great many years that the same was exempt from taxation.

I recently have had under consideration an action in foreclosure to collect the taxes, a considerable amount of taxes and interest having accrued over a period of a number of years. The purpose of the society as set forth in their Articles of Incorporation is as follows:

‘To promote temperance among the members of the society and the public at large, to combat the evils of the liquor traffic, to work for the betterment of society in general and to hold meetings for the purpose of carrying out the purposes above set forth.’

I would like your opinion as to whether or not, in your opinion, this real estate is exempt from taxation under Section 5353 of the General Code or any other provision of law now in effect.”