

benefit of the item shall go to any institution operated for profit. In other words, it is quite clear by the word "school" he had in mind an institution public in the sense that it is not maintained for private gain and is open to all on equal terms. The restrictions concerning the reading of the Bible, the attendance at public worship, etc., are not of such character as to destroy the publicly charitable nature of the undertaking.

While the commission does not request the opinion of this department upon the specific point, it seems not inappropriate to remark that this department is of the opinion that the succession is not taxable.

Respectfully,
JOHN G. PRICE,
Attorney-General.

1755.

APPROVAL, FINAL RESOLUTION FOR ROAD IMPROVEMENT IN
PUTNAM COUNTY, OHIO.

COLUMBUS, OHIO, December 31, 1920.

HON. A. R. TAYLOR, *State Highway Commissioner, Columbus, Ohio.*

1756.

DISCUSSIONS OF RIGHTS OF BOARD OF EDUCATION AND CITY
COMMISSION TO ENTER INTO AGREEMENT TO EXTEND WATER
MAINS IN CITY STREET ON NAKED PROMISE OF COMMISSION TO
REPAY TO BOARD INITIAL COST OF SUCH EXTENSION WHEN
SIX PER CENT PROFIT FROM WATER USERS THEREON IS MADE
BY CITY.

For a board of education, in order to be furnished city water, to enter into an agreement, to extend the water mains in the city street on a naked promise of the city commission to repay the initial cost of such extension, at a time when, under city control and management, a six per cent profit from water takers thereon is made by the city, is an arrangement of such indefinite and doubtful character for the board, that it should be avoided. The right of a consumer to enforce a demand for water service is, in general, conceded, but to enforce a demand for the extension of a water main depends upon all the facts and circumstances of the case.

COLUMBUS, OHIO, December 31, 1920.

HON. VERNON M. RIEGEL, *Superintendent of Public Instruction, Columbus, Ohio.*

DEAR SIR:—Acknowledgment is made of the receipt of your communication, which is as follows:

"1. Springfield is a chartered city and has a commission-manager