

F. W. Taylor, water front in front of Taylor's lot, west shore of West Reservoir -----	100.00
Village of West Carrollton, M. & E. Canal-----	200.00

I have carefully examined said leases, find them correct in form and legal, and am therefore returning the same with my approval endorsed thereon.

Respectfully,
JOHN G. PRICE,
Attorney-General.

3782.

APPROVAL, BONDS OF DESHLER VILLAGE SCHOOL DISTRICT,
HENRY COUNTY, \$17,000, FOR CONSTRUCTION OF NEW FIRE
PROOF SCHOOL BUILDING.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

COLUMBUS, OHIO, December 6, 1922.

3783.

TAXES AND TAXATION—LANDS ATTACHED TO HOUSES USED EX-
CLUSIVELY FOR PUBLIC WORSHIP ARE NECESSARY FOR PROPER
OCCUPANCY, USE AND ENJOYMENT OF SUCH HOUSES AND
SUCH LANDS ARE EXEMPT FROM TAXATION—SEE SECTION
5349 G. C.

Under section 5349 General Code, lands attached to houses used exclusively for public worship which are necessary for the proper occupancy, use and enjoyment of such houses, are exempt from taxation. On the principle announced in Treasurer vs. Bank, 47 O. S., 503, and Hubbard vs. Brush, 61 O. S., 252, such statute cannot now be regarded as repugnant to section 12, Article 2. On the facts stated it cannot be said that the ground attached to the church is not necessary to the proper occupancy, use and enjoyment of the church.

NOTE:

This Rather novel question was raised by the application of the Plymouth Church of Shaker Heights for an exemption of the ground attached to its church in Shaker Heights. The auditor of Cuyahoga County referred the matter to the state tax commission for ruling, as to whether or not such land could be exempted as necessary for the proper occupancy, use and enjoyment of the church, and raised the further question as to whether any land, even the land upon which the church