

"May the board of education of a rural school district furnish to teachers free of charge copies of text books for desk use, such copies being purchased with school funds?"

As indicated in the answer to your third question, the text books are shipped by the publisher to the clerk of the board of education, who is the agent of the board. Until such books are sold by the clerk or other person designated by the board of education, the text books are the property of the board of education and the furnishing of text books to teachers for their use, while still owned by the board of education, is not an unusual practice because this is a matter which could be said to fall within the provisions of sections 7620 and 7690 G. C., coming within the management and control of the board of education. These text books, for desk use, as you indicate, would not be an outright gift to a teacher, but appearing upon the teacher's desk they would be accessible for use to all the pupils in the room. Thus it was held in opinion 1033, appearing at page 229, Vol. 1, Opinions of the Attorney General for 1920, as follows:

"Under the incidental or implied powers of a board of education it may purchase or subscribe for a journal relating to school board work and pay for the same out of school funds. However, such powers do not permit it to subscribe for such publications for the individual members of the board and such publications should relate to school board work."

The view taken in opinion 1033, also appears in a subsequent opinion, No. 3016, issued by this department on April 21, 1922, to which your attention is invited.

You are therefore advised, in answer to your fourth question, that the board of education of a rural school district may furnish to teachers copies of school text books for desk use.

Respectfully,
JOHN G. PRICE,
Attorney-General.

3781.

APPROVAL, FOURTEEN LEASES, DEFIANCE, AKRON, ST. MARYS, EXCELLO MILLS, TROY, NEWCOMERSTOWN, BUTLER, LUCAS, LICKING, FAIRFIELD, TUSCARAWAS AND HOCKING COUNTIES—SEVEN LEASES, RESERVOIR LANDS, LAKE ST. MARYS, BUCKEYE LAKE, LAKE LORAMIE, SUMMIT COUNTY, WEST RESERVOIR AND WEST CARROLLTON.

COLUMBUS, OHIO, December 5, 1922.

Department of Highways and Public Works, Division of Public Works, Columbus, Ohio.

GENTLEMEN:—I have your letter of November 23, 1922, in which you enclose the following leases, in triplicate, for my approval:

	<i>Valuation</i>
To The Smith & Patton Motor Sales Co., Canal lands at Defiance for gasoline and storage tank and business purposes-----	\$2500.00
William Avea, M. & E. Canal lands in Butler County-----	600.00
Louis Sherman, Canal lands at St. Marys, O.-----	416.67
Jacob Avea, Canal lands in Butler County-----	600.00
The Lilly White Oil Co., Defiance, O., M. and E. Canal lands, for Gasoline filling station at Defiance-----	4600.00
The Hobart Bros. Co., M. and E. Canal lands, Troy, O.-----	1600.00
Andrew J. McGlaughlin, M. and E. Canal lands at Excello Mills, gasoline service station-----	1200.00
Elza Wustefeld, part of Maumee side-cut in Lucas Co., M. and E. Canal -----	333.34
The Ohio Fuel Supply Co., pipe line right-of-way at three cross- ings under the Ohio Canal in Licking and Fairfield Counties--	600.00
The Northern Ohio Traction & Light Co., pole line right-of-way over towing-path embankment of Ohio Canal, south of Akron--	666.67
The Newcomerstown Lumber Co., lease of Canal lands in the vil- lage of Newcomerstown, Ohio-----	600.00
The Ross Clay Product Co., R. R. crossing over Ohio Canal near Lock 17, Tuscarawas Co.-----	400.00
Mrs. Izett Wood, land in Newcomerstown, O.-----	100.00
W. C. Mathias, part of abandoned Hocking Canal in Green Township, Hocking Co., Ohio-----	100.00

Reservoir Lands

Roy A. Maher, et al., water front, north shore of Lake St. Marys -----	3000.00
Louis Makley, cottage site, east bank Lake St. Marys-----	400.00
O. I Atkins, Lot 42, south of Lakeside, west embankment at Buckeye Lake, Cottage site purposes-----	400.00
Mary S. Ziegler, cottage site at Lake Loramic-----	200.00
Chas. J. Knapp, boat house site, in front of Lot 69, Sawyer & Haines Allotment, Summit County-----	100.00

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