the preparation and serving of such meals is exempt from taxation by reason of the provisions of Section 5328, General Code.

2. Where an incorporated fraternal lodge or social club incorporated not for profit, owns taxable property as defined in Am. S. B. 323, enacted by the 89th General Assembly, such corporation is required to file a return, listing such property so owned.

Respectfully,
GILBERT BETTMAN,
Attorney General.

4648.

ARCHITECT'S LICENSE—PAYMENT OF ARCHITECT'S OCCUPATIONAL TAX DOES NOT QUALIFY PERSON TO SUCH LICENSE WITHOUT EXAMINATION.

SYLLABUS:

1. *The payment of an occupational tax under a municipal ordinance, which requires everyone who prepares plans and specifications to be filed with an application for a building permit to pay an occupational tax as an "architect", does not entitle such penson to a certificate to practice architecture in Ohio without examination pursuant to the provistons of Section* 1334-7, *General Code.*

2. *In order to obtain a license to practice architecture in Ohio without examination pursuant to the provisions of Section* 1334-7, *General Code, the applicant must show that he has such qualifications as will bring him within the exemption provided in such section.*

COLUMBUS, OHIO, September 23, 1932.

HON. R. C. KEMPTON, *Secretary, State Board of Examiners of Architects, Columbus, Ohio.*

DEAR SIR:—This will acknowledge receipt of your request for opinion which reads:

> "This Board has been confronted with the problem of carpenter, builder, etc., of Cincinnati, who have been paying an occupational tax as architects and who are now applying for a certificate of qualification to practice architecture based on exemption under Section 1334-7-C., claiming that the payment of this tax is sufficient evidence of the practice required by law.
>
> (2) Section 183, of the Cincinnati ordinance, reads as follows:
>
> 'Architects. Every person, association of persons, firm or corporation engaged in the business of architect, or preparing plans and specifications for building and structures, shall pay an annual tax as follows:
>
> Class I. No employe, twenty dollars ($20.00) per annum.
>
> Class II. One or more employees, or member of firm, association of persons or corporation who are architects, ten dollars ($10.00) per annum for each employee or member of firm, association of persons or corporation in addition to the tax levied in Class I. of this section.

Class III. One or more employes other than architects, two dollars ($2.00) for each such employee in addition to the taxes levied in Class I and Class II of this section.

No plans or specifications shall be examined or approved by the building commissioner until the tax levied in this section shall have been paid.'

(3) As can be readily seen, this measure was purely one for raising revenue and the question of qualification or ability did not enter into the situation. It seems that every person presenting plans for approval was an architect whether he wanted to be or not.

(4) The ordinance apparently attempted to distinguish between architects and others who prepare plans and specifications, but unfortunately they seem to have had but one kind of a card to issue, and that carried the name 'Architect' in bold letters. The form of receipt issued to those paying the tax, however, is a printed tax form upon which the word 'Architect' is written in long hand on a blank space provided for the occupational designation. The use of the words 'or preparing plans and specifications' shows very clearly that the authors of the ordinance recognized that persons other than architects were so engaged at least occasionally and should pay the same tax. However, this card did not say that the holder was an architect or was qualified to practice as such. In reality it was only a special form of receipt to show that a certain kind of tax had been paid for a stated period.

(5) Any person, no matter what his business or chief occupation may have been, who presented plans, etc., for examination and approval, was compelled under the terms of this ordinance to pay a certain kind of tax. The term 'architect' therefore in this case was really the name or designation of a specific kind of tax and therefore the term 'architect' as used on the card or receipt did not in any way refer to the person named thereon as being an architect, nor was it intended by the authors of the ordinance to imply that he was an architect.

(6) Inasmuch as the Cincinnati ordinance hereinbefore referred to did not in any way require evidence of qualifications as to character, practical experience, technical ability, or previous practice in order to be eligible to pay the tax required, and as these qualifications are necessary under the architect's registration law (H. B. 282), it does not seem equitable that the payment of this tax alone should be sufficient evidence of practice and therefore grounds for exemption on which the Board would be compelled to grant a certificate of qualification without examination.

(7) Your opinion is therefore requested on the following:

Does the payment of an occupational tax required by every person filing plans and specifications for buildings and structures as set forth in Section 183 of the Cincinnati ordinance, and during the period required by Section 1334-7-C, H. B. 282m establish either:

1. Qualifications for the practice of architecture, or

2. A claim for exemption from examination under this section of the law?"

I assume that the persons referred to in your inquiry seek a license without examination pursuant to the provisions of Section 1334-7, General Code.

Such section sets forth five classifications of persons who may be granted a

certificate to practice architecture as provided in Section 1334-5, General Code, by the state board of examiners of architects without examination. Such section reads:

> "The board of examiners may, in lieu of all examinations, accept satisfactory evidence of any one of the qualifications set forth under the following subdivisions of this section:
>
> A. A diploma of graduation from an architectural school or college showing that the applicant has completed a technical and professional course of not less than four years duration, which course is approved by the board of examiners, and, in addition thereto, has had at least three years of satisfactory experience two years of which shall have been in the office or offices of a reputable architect or architects meeting all the qualifications for practice under the provisions of this act.
>
> The board of examiners may require applicants under this subdivision to furnish satisfactory evidence of knowledge of professional practice and supervision of construction.
>
> B. Registration and certification as an architect in another state or country where the qualifications required are equal to those required in this act at date of application.
>
> C. The board of examiners shall grant a certificate of qualification to practice and shall register without examination any one who has been engaged in the practice of architecture in this state for at least one year immediately previous to the date of approval of this act as a member of a reputable firm of architects or under his or her own name; provided, that applicants under this subdivision shall present proof of competency and qualifications to the board; and provided further, that the application for such certificate and registration shall be made within one year after the date of approval of this act.
>
> D. Any architect who has lawfully practiced architecture for a period of ten or more years outside this state, except as provided in subdivision B of this section, shall be required to take only a practical examination the nature of which shall be determined by the board of examiners.
>
> E. Any architect who is a citizen of a foreign country, and who seeks to practice within this state, and who has lawfully practiced architecture for a period of more than ten years, shall be required to take a practical examination as determined by the board of examiners, or, if in practice for a period of less than ten years, shall obtain a certificate and registration by satisfactorily passing academic and technical examinations as hereinbefore provided or, in lieu of such examinations, by presenting diplomas or scholastic credit recognized by the Ohio State university and showing achievement satisfactory to the board."

From your inquiry I assume that the persons are claiming such right under paragraph "C" of such section, for such persons could not make even a colorable claim under any other paragraph.

It is evident from the language of the act of which such section is a part, that the term "architect" was not used in its broad sense, and does not include draftsmen, contractors, carpenters, etc., who prepare applications for building permits and prepare such drawings as must accompany such applications, for in Section 1334-17, General Code, is contained the following language:

"This act shall not be construed so as to prevent persons other than architects from filing application for building permits or obtaining such permits, providing the drawings for such buildings are signed by the authors with their true appellation as engineer or contractor or carpenter, et cetera, but without the use of any form of the title architect, nor shall it be construed to prevent such persons from designing buildings and supervising the construction thereof for their own use."

It is highly improbable that any court would hold that a municipality could by ordinance define or limit terms used in a statute enacted by a legislature, if it should attempt so to do. An examination of Section 183 of the Cincinnati ordinance as quoted in your inquiry, readily discloses that such legislative body has made no such attempt. Such ordinance merely classifies the occupations into arbitrary groups for the purpose of levying a privilege tax, one of which arbitrary divisions it has designated for the purposes of such ordinance as "Architects." The intent of such legislative body must be considered; and the language of such ordinance does not disclose any other design, intent, or purpose. Such ordinance itself discriminates between "architects" and persons "preparing plans and specifications for buildings and structures." You will observe that the disjunctive "or" separates these two classes of persons. If such legislative body had intended to include only architects under the classification "architects" as designated in its occupational tax ordinance, there would have been no need of the language "or preparing plans and specifications for buildings and structures". In the interpretation of statutes or ordinances it is never to be presumed that the legislative body used a number of meaningless words and it is the duty of the court in interpreting statutes and ordinances to give meaning to each and every word of the ordinance if possible. Black on Interpretation of Laws, Section 39; *Ohio Savings & Trust Company* vs. *Schweider,* 25 O. App., 259. I must therefore be of the opinion that the word "Architects" as used in the beginning of Section 183, of the Cincinnati Occupational Tax Ordinance is an arbitrary designation and was not intended by such legislative body to include architects only.

The remaining language contained in Paragraph "C" would preclude a person skilled only as a carpenter, builder, etc., from becoming licensed without examination. Such paragraph provides that in addition to having been engaged in the practice of architecture "as a member of a reputable firm of architects or under his or her own name" such applicant shall present "proof of competency and qualifications to the board". The legislature has used an ordinary word, as I have hereinbefore pointed out, and there is nothing in the context of the section to indicate that other than an ordinary meaning was intended thereby. The mere fact that a person pays a tax standing alone scarcely indicates that he has ability or qualifications other than financial.

In the interpretation of statutes it is always to be presumed that the legislature knows the ordinary meaning of the words used and that they intended such meaning to be given them unless the context clearly shows another meaning to be intended. *Keifer* vs. *State,* 106 O. S., 285, 289; 2 Sutherland's Statutory Construction, Section 389; *Smith* vs. *Buck,* 119 O. S., 101, 105.

There is nothing in the Act authorizing the licensing of architects, to show that the legislature intended any other meaning for the language. I must therefore conclude that the word "architect" must be given its ordinary meaning.

Specifically answering your inquiries it is my opinion that:

1. The payment of an occupational tax under a municipal ordinance, which

requires everyone who prepares plans and specifications to be filed with an application for a building permit to pay an occupational tax as an "architect," does not entitle such person to a certificate to practice architecture in Ohio without examination, pursuant to the provisions of section 1334-7, General Code.

2. In order to obtain a license to practice architecture in Ohio without examination, pursuant to the provisions of Section 13334-37, General Code, the applicant must show that he has such qualifications as will bring him within the exemption provided in such section.

Respectfully,
GILBERT BETTMAN,
Attorney General.

4649.

BOARD OF EDUCATION—TUITION—PUPIL ATTENDING HIGH SCHOOL OUTSIDE OF SCHOOL DISTRICT—BOARD NOT LIABLE FOR TUITION UNLESS SCHOOL IN DISTRICT OF RESIDENCE IS MORE THAN FOUR MILES AND TRANSPORTATION IS NOT FURNISHED.

SYLLABUS:

Under no circumstances is a board of education which maintains a high school, liable for the tuition of its resident high school pupils who attend school in another district, except when those pupils live more than four miles from the high school maintained by the board and transportation is not furnished for them to that high school. Under those cicumstances, the board may be held for their tuition if they attend a nearer high school.

COLUMBUS, OHIO, September 23, 1932.

HON. I. K. SALTSMAN, *Prosecuting Attorney, Carrollton, Ohio.*

DEAR SIR:—This will acknowledge your recent request for my opinion, as follows:

> "Your opinion is respectfully desired upon the question of the liability for transportation of two high school pupils, and I believe involving construction of Section 7749-1, G. C.
>
> Briefly, the facts are as follows: A. and his family were residents of Union Township, Carroll County, Ohio, until April 5, 1932. On and after April 5, 1932, A. and his family moved to Perry Township, Carroll County, Ohio. At the beginning of the 1931-1932 school year, with the consent of Union Township Board of Education (who did not maintain a high school) and with the Carroll County Board of Education, his two children were sent to Carrollton Village High School in Center Township, Carroll County, where they were classed as a junior and a senior, and their tuition and transportation was paid up to April 1, by Union Township.
>
> The Board of Education of Perry Township, Carroll County, Ohio, claim that they are not liable for either tuition or transportation since a high school was maintained in their township and these pupils did not