

factor, or whether the court may look beyond the charter to the actual method in which the institution is operated. In the opinion of this department, the charter alone is the determining factor as to whether the organization itself is exclusively devoted to publicly charitable activities, for if the request is general then it must be presumed that it will be used in any way in which the charter powers of the corporation permit it to be used.

However, at this point it is believed that for the further purposes of the section, viz., for the purpose of ascertaining whether or not the charitable activities of the corporation are "carried on in whole or in substantial part within this state," the actual method in which the institution is operated must be looked to. The charter of a corporation would not ordinarily disclose these facts.

Moreover, if the charter should disclose that the organization or corporation itself is authorized to conduct activities which are not publicly charitable, this, as previously pointed out, is not conclusive if the purpose of the bequest is limited to publicly charitable objects. Moreover, though the institution as a whole may be looked upon as devoted exclusively to charitable objects, the purpose of the bequest may be so limited as not to be exempt. Thus, a bequest might be made to a hospital for the purpose of establishing a bed for the use of patients who are ministers of a given denomination. The institution would doubtless be empowered to receive such a bequest, but the bequest itself, in the opinion of this department, would be taxable, despite the general publicly charitable nature of the corporation which was the immediate beneficiary.

If the institution is not incorporated (and that it need not be in order to be an "institution" has been held in a previous opinion of this department to the commission), then we are to look, in the first instance, to any articles of association or other documents which describe its purposes. These are to be looked to for the same purpose as the articles of incorporation of an incorporated institution are to be examined. Thus, the institution may, as previously decided by this department, exist under a deed of trust or a will. The provisions of such deed of trust or will are to be looked to to determine the objects which the institution may lawfully pursue. The other remarks made concerning the manner of arriving at the conclusions respecting bequests to corporations apply equally to the ascertainment of like facts with respect to unincorporated institutions.

Respectfully,

JOHN G. PRICE,

Attorney-General.

2074.

DISAPPROVAL OF SYNOPSIS FOR REFERENDUM OF HOUSE BILL
NO. 249, 109 O. L. 105, (REORGANIZATION ACT).

COLUMBUS, OHIO, May 12, 1921.

MR. WILLIAM W. DURBIN, *Columbus, Ohio.*

DEAR SIR:—Permit me to acknowledge the receipt of your letter of May 12th in which you request my approval of a synopsis you submit relative to House Bill No. 249, said synopsis to be used in connection with a referendum petition which you state yourself and others desire to file.

The act against which you propose to file a referendum petition is declared upon its face to be an emergency law necessary for the immediate preservation of the public peace, health and safety, with the reasons for such necessity set forth in the

act. As laws of that character are expressly exempted from the referendum, it is my judgment that in this case I should decline to take any action in aid of such a course, and I therefore decline to approve the synopsis submitted.

Respectfully,

JOHN G. PRICE,

Attorney-General.

2075.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS,
LORAIN, HIGHLAND, DELAWARE AND GEAUGA COUNTIES, OHIO.

COLUMBUS, OHIO, May 13, 1921.

HON. LEON C. HERRICK, *State Highway Commissioner, Columbus, Ohio.*

2076.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS,
LORAIN AND BROWN COUNTIES, OHIO.

COLUMBUS, OHIO, May 13, 1921.

HON. LEON C. HERRICK, *State Highway Commissioner, Columbus, Ohio.*

2077.

DISAPPROVAL, REFUNDING BONDS OF JEFFERSON JOINT HIGH
SCHOOL DISTRICT, MEDINA COUNTY, IN AMOUNT OF \$6,000.

COLUMBUS, OHIO, May 14, 1921.

Industrial Commission of Ohio, Columbus, Ohio.

Re: Refunding bonds of Jefferson joint high school district, Medina county, in the amount of \$6,000.

GENTLEMEN:—The transcript for the above bond issue, submitted for my examination, discloses that the bonds are issued under authority of a resolution passed by the joint high school committee appointed by the boards of education of Jefferson village school district and Jefferson township rural school district under authority of section 7670 G. C. In issuing the bonds this committee assumes apparently to act as a board of education and is attempting to issue bonds under authority of section 5656 G. C., which provides as follows:

“The trustees of a township, the board of education of a school district