

from fifteen hundred dollars (\$1500) to two thousand dollars (\$2,000) per pair. Said foxes therefore come within the term personal property.

Article 12, Section 2 of the Ohio Constitution reads:

“Laws shall be passed taxing by uniform rule, * * * personal property according to its true value in money, * * * .”

Section 5325 of the General Code provides:

“The term ‘personal property’ as so used, includes first, every tangible thing being the subject of ownership, whether animate or inanimate, other than money, and not forming part of a parcel of real property, * * * .”

Section 5328 of the General Code reads:

“All real or personal property in this state, belonging to individuals or corporations, * * * of persons residing in this state, shall be subject to taxation, except only such property as may be expressly exempted therefrom. Such property, * * * shall be entered on the list of taxable property as prescribed in this title.”

It is evident that these silver foxes so reared, maintained and confined are the personal property of their owner and as such come within the statutory definition of property subject to taxation.

Specifically answering your question, it is my opinion that the foxes in question should be listed for taxation.

Respectfully,
EDWARD C. TURNER,
Attorney General.

482.

APPROVAL, NOTES OF SCHOOL DISTRICTS IN BELMONT, GALLIA,
GEAUGA, MEIGS, MONROE AND MORGAN COUNTIES.

COLUMBUS, OHIO, May 12, 1927.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

483.

BOARD OF EDUCATION—MAY ALLOW SCHOOL BUILDING TO BE
USED FOR RELIGIOUS EXERCISES.

SYLLABUS:

1. *When, in the judgment of a board of education, it will be for the advantage of the children residing in any school district to permit the use of the school building therein for the holding of religious exercises, when such use does not interfere*