

that subject at that time would seem absurd now, and so it may be a quarter of a century hence."

It is stated also in the case of *Cincinnati vs. Lewis*, supra, that the description of the municipal property which is exempt from taxation indicates with unmistakable accuracy that the exemption is to extend to such property only as is actually employed in the exercise of municipal functions. If this conclusion were doubtful it would nevertheless be required by the established rule that all exemptions from taxation are to be strictly construed.

It is therefore my opinion that real property owned by the city of Dayton located in a township and not being annexed to the city, which is used exclusively in the exercise of municipal functions is public property used exclusively for a public purpose, and is therefore not subject to taxation by the township authorities for purposes of township government.

You also state that the people working upon said lands for said city are technically residents of the rural school district, and that apparently the rural school district is not entitled to collect tuition. You then specifically ask:

"Can the property owned by the city of Dayton located within the rural school district be taxed for school purposes, or can tuition be collected for such children?"

As said children are residents of said rural school district, it is evident, as you state, that tuition cannot be collected from said children for attending said school. Said lands owned by said city, if used exclusively for said public purposes, as hereinbefore stated, are exempt from taxation, and being exempt from taxation, it necessarily follows that they are not subject to taxation for school purposes.

Respectfully,

EDWARD C. TURNER,  
*Attorney General.*

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APPROVAL, LEASE OF LAND IN ROSS COUNTY FOR OIL AND GAS  
PURPOSES.

COLUMBUS, OHIO, March 19, 1927.

HON. JOSEPH T. TRACY, *Auditor of State: Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination Lease, in duplicate, between Joseph T. Tracy, Auditor of State, acting as State Supervisor of School and Ministerial Lands, as lessor, and Rutter and Hartwell, as lessees, covering 1760 acres of land located in sections 27, 29, 33, 35 and 36 in Ross county, Ohio, for oil and gas purposes.

My examination of the same reveals that said lease is proper as to form, and properly executed, and I am therefore returning the same to you with my approval thereon.

Respectfully,

EDWARD C. TURNER,  
*Attorney General.*