

1826.

TAXES AND TAXATION—PROPERTY OF VOLUNTARY LIBRARY ASSOCIATION IS NOT EXEMPT FROM TAXATION.

SYLLABUS:

Property owned by a voluntary library association cannot be exempted from taxation under section 2, Article XII of the Constitution of Ohio.

COLUMBUS, OHIO, October 7, 1924.

HON. HERBERT S. HERSHBERG, *State Librarian, Columbus, Ohio.*

Dear Sir:—

I acknowledge receipt of your letter of recent date enclosing a letter from Mr. Joseph L. Wheeler, Librarian of the Youngstown Public Library. Mr. Wheeler asks:

“In the case of an association library which is given real estate which can be rented for other than library purposes, would we be required to pay any taxes and would we be required to pay any taxes on funds, (whether on deposit or invested) which had been given for library purposes?”

From your statement I learn that this library is owned by a voluntary library association which contracts for service with the City of Youngstown.

This question depends primarily upon the provision of Section 2, Article XII of the Constitution of Ohio. So far as it affects the question, the section reads:

“But burying grounds, public school houses, houses used exclusively for public worship, institutions used exclusively for charitable purposes, public property used exclusively for any public purpose * * * may, by general laws, be exempted from taxation.”

A voluntary library association cannot be considered as coming within any of the classes mentioned in the Constitution. Neither the library nor the association can be considered as an institution used exclusively for charitable purposes, nor is it a public institution. The only recognition of such an association by law is a provision that a city may contract with it for library service.

It is, therefore, my opinion that neither the real estate nor the funds invested, so long as they are the property of a voluntary library association are exempt from taxation. If this property were to belong to the city as a public subdivision, a different question could be presented. It is true that indirectly the library is supported from money obtained from taxes, since the library service is furnished to the people of the city under a contract by which the city pays a stipulated sum to the library association for this service. This, however, cannot be said to render this property public property.

Respectfully,

C. C. CRABBE,

Attorney General.