

to hold meetings and incur expenses and, since this is the case, they may regard it as proper for them to hold the fund contributed, or a portion of it, for the purpose of meeting these expenses.

Yours very truly,

T. F. WEST,

Attorney General.

ASSESSMENT OF PROPERTY NOT USED DIRECTLY FOR CHURCH OR SCHOOL PURPOSES.

Tallahassee, Fla., June 15, 1916.

My dear Sir:

Yours of the 12th inst. has been received and noted.

In my opinion, all of the property mentioned which is not directly used for school or church purposes should be taxed, and that the proper course for you to pursue would be to assess such lands as you do other lands for such purposes.

The law on the subject is Section 1 of Article IX of the Constitution of Florida, and the fourth paragraph of Section 4 of Chapter 5596, Acts of 1907.

If the owner of the property desires to test the question, that can be done; but my view is that it is your duty in the first instance to assess all of such property which is not directly used for school or church purposes, as I have said.

The Attorney General is not authorized to officially advise in matters of this kind and, therefore, what is said in this letter can not be regarded as an official expression from this office.

Yours very truly,

T. F. WEST,

Attorney General.