The Marion County Board of Review has a right to add any omitted property, but the manner of the assessment was improper since the leasehold could be taxed only as real property. The value of the improvements to the building should be considered only as it affects the value of the leasehold.

BUREAU OF MOTOR VEHICLES: Whether the taxing provisions of Chapter 79 of the Acts of 1941 apply to parochial and private schools.

March 6, 1942.

Mr. R. Lowell McDaniel,
Director Bureau of Motor Vehicles,
Indianapolis, Indiana.

Dear Mr. McDaniel:

This is in reply to your request for an opinion as to whether or not busses used by parochial and private schools for the exclusive purpose of transporting school children, are school busses within the meaning of Chapter 79 of the Acts of 1941.

Section 1 of such statute is as follows:

"The term 'school bus' shall be construed to mean any bus, hack, automobile, conveyance, motor vehicle, or other vehicle of any kind which is used to transport school children to and from school, and/or from school athletic games or contests or other school functions, which vehicle or conveyance is operated exclusively under, and by virtue of, a contract with the public school authorities of the State of Indiana."

It is clear that the provisions of this law apply only to busses transporting school children for the public schools of the state. The legislature has not enacted any special statute governing the registration and licensing of parochial and private school busses, and your office will have to follow the general statute on the subject of registration and licensing of motor vehicles.