

cially exempted by law, does not permit the exemption from taxation of an interest in property which is used for rental purposes, and thereby is made to produce an income from the rents received, merely because the lessee may devote the leasehold to a municipal, educational, literary, scientific, religious, or charitable purpose; and the general assembly would have no authority to exempt the lessor from payment of taxes on property so used, even though it should undertake to do so. * * * And we do not think that the property, to the extent of his (the plaintiff's) interest therein, 'is used exclusively' for armory purposes by the Indiana National Guard, within the meaning of the statute, interpreted as it must be in view of the constitutional limitation on the power of the legislature to exempt property from taxation."

This being the last word of the Supreme Court of Indiana on this subject matter, it is decisive of the question presented.

CONSERVATION DEPARTMENT: Compensation liability of state in case of injury to workmen in civilian conservation corps, state forestry division.

April 20, 1933.

Mr. Joseph F. Kaylor,
Assistant State Forester,
Indianapolis, Indiana.

Dear Sir:

I have before me your letter in which you state that Indiana is preparing to participate in the enrollment of 6,500 men, and the employment of 1,600 of these men in the Civilian Conservation Corps, under and pursuant to the act of Congress approved March 31, 1933, entitled "An Act for the relief of unemployment through the performance of useful public work, and for other purposes."

You desire an opinion relative to the workmen's compensation liability in case of the injury of any of these men. Under Section 2 of the above act of Congress the President is authorized to enter into such contracts or agreements with states as may be necessary, including provisions for utilization of ex-

isting state administrative agencies. Although your letter does not so state, it is my understanding that the President has designated the Governor's Emergency Relief Committee as his agent to carry on the work in Indiana contemplated by the above act; and that this committee proposes to carry on the work through the State Forestry Division of the Department of Conservation. The men employed under this act and pursuant to this arrangement are, in my opinion, not employees of the State of Indiana or of the Department of Conservation or of the Governor's Emergency Relief Committee. They are employees of the federal government and the Indiana Workmen's Compensation Act would have no application. This seems to have been contemplated by the above act of Congress because Section 3 of said act provides that:

"Insofar as applicable, the benefits of the Act entitled 'An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes,' approved September 7, 1916, as amended, shall extend to persons given employment under the provisions of this Act."

The workmen's compensation for personal injuries, therefore, would be governed by Section 751 et seq. of title 5 of the U. S. Code Annotated.

The above act is quite comprehensive and it is not practical in this opinion to give more than a brief outline. Section 751 provides that the United States shall pay compensation for the disability or death of an employee resulting from a personal injury sustained while in the performance of his duty in accordance with the schedule and upon the conditions thereafter set out in the act. The section provides that no compensations shall be paid if the injury or death is caused by wilful misconduct of the employee or by the employee's intention to bring about injury or death of himself or of another, or if intoxication is the proximate cause of the injury or death.

Section 752 provides that the employee is not entitled to compensation for the first three days of disability except medical, surgical and hospital services and transportation expenses.

Section 753 provides that total disability is to be paid for upon the basis of $66 \frac{2}{3}$ per centum of the monthly pay. In

the case of partial disability it is provided by Section 754 that the United States shall pay to the disabled employee during such disability a monthly compensation equal to $66 \frac{2}{3}$ per centum of the difference between his monthly pay and his monthly wage-earning capacity after the beginning of such partial disability.

Section 756 provides that the monthly compensation for total disability shall not be more than \$116.66 nor less than \$58.33, unless the employee's monthly pay is less than \$58.33 in which case it is to be for the full amount of the monthly pay, but Section 755 provides that if a partially disabled employee refuses to work after suitable work is offered, he is not entitled to any compensation.

Section 763 provides that in the determination of the employee's monthly wage-earning capacity after the beginning of partial disability, the value of housing, board, lodging, and other advantages which are received from his employer as a part of his remuneration and which can be estimated in money shall be taken into account.

Sections 765, 766 and 767 provide for the giving of notice of an injury and that unless notice is given as provided in the act no compensation shall be allowed.

Section 771 requires the employee to submit to medical examinations and provides that if he refuses to submit or in any way obstructs an examination, his right to compensation shall be suspended until the refusal or obstruction ceases.

Section 790 provides that the term "employee" as used in the act includes all civil employees of the United States and of the Panama Railroad Company.

I trust this may supply the information you desire. As already stated, the length of the Act providing for compensation to employees of the United States makes impractical, within the limits of this opinion, more than a brief analysis.