immunization. The child must be immunized before he may be permitted to enroll in school. In the case of Mosier v. Barren County Board of Health, et al., 308 Ky. 829, 215 S.W.2d 967 (1948), the Court of Appeals of Kentucky held that the compulsory vaccination of school children as a condition precedent to their attendance at the public schools does not violate the constitutional rights of the children. As Justice Sims observed in that case, to-wit:

> ". . . religious freedom embraces two conceptions, freedom to believe and freedom to act. The first is absolute but, in the nature of things, the second cannot be.
>
> "There may be no interference with appellant's . . . religious belief against vaccination, but he may not endanger the health of the community by refusing to have his daughter vaccinated."

In conclusion, KRS 159.010 requires that all children ages 7 to 16 be in attendance at an approved public or private school. Failure to so attend will subject the parents or custodian of the child to the penalties set forth in KRS 159.990(1).

Hence, when the child in question becomes 7 years of age, if he cannot comply with the provisions of KRS 159.010 because of failure to receive the required immunization, the parents of the child would be subject to prosecution for failure to comply with the compulsory attendance laws.

OAG 63-666

WATER DISTRICTS - Dissolution, merger, annexation of territory of another district

To: W. D. Bratcher, Attorney at Law, Greenville, Ky.
By: John B. Browning, Asst. Atty. Genl., July 24, 1963

This is in answer to your request for an opinion on the following questions concerning water districts:

> "1. What legal procedure is required to dissolve a water district?
>
> "2. Can a water district acquire an existing water district?
>
> "3. Can two water districts merge into one?"

KRS 74.020 provides for the appointment of a board of commissioners who constitute the governing body of a water district. KRS 74.070 states that the commission shall be a "body corporate" for all purposes. In Louisville Extension Water Dist. v. Diehl Pump & Supply Co., Ky., 246 S.W.2d 585 (1952), the court held that a water district created pursuant to KRS Ch. 74 is a "political subdivision" and in contracting with third parties must observe the same rules applicable

to counties and municipalities. A water district is a quasi municipal corporation and the same general principles of law apply to it as govern municipal corporations.

The general rule relating to the powers of municipal corporations is set out in the case of Juett v. Town of Williamstown, 248 Ky. 235, 58 S.W.2d 411 (1933), as follows:

> ". . . Municipal corporations possess only such powers as are expressly given, or necessarily implied, in statutes constitutionally enacted, and, if there be a fair and reasonable doubt of the existence of the power, it should be resolved against the municipality . . . .
>
> "The general rule is stated thus in South Covington & Cincinnati St. Railway Company v. Berry, 93 Ky. 43, 18 S.W. 1026, 15 L.R.A. 604, 40 Am. St. Rep. 161:
>
> "'The powers of a municipality are confined to those expressly granted, or those essential to the execution of those so granted. They are mere agencies of the sovereign authority of the state, and can therefore exercise no powers except those expressly conferred, or those essential to the accomplishment of the purposes of the incorporation. They must be either expressly granted, or necessarily implied as incident to those so granted, or essential to the object and purposes of the corporation.'"

With regard to the dissolution of a water district organized under KRS Ch. 74, there is no statutory provision authorizing this to be done or setting out the procedure for same. Dissolution of a municipal corporation is dependent upon legislative authorization, 37 Am. Jur., Municipal Corporations, § 22, p. 638, and the courts have no inherent authority to dissolve such corporations but are empowered to do nothing more than fill the legislative prescription. Jewell v. City of Lake Louisville, Ky., 339 S.W.2d 169 (1960), Riddle v. Howard, Ky., 357 S.W.2d 705 (1962). In the absence of any statutory provision authorizing a water district to dissolve and prescribing the procedure for dissolution, it is our opinion that dissolution may not be accomplished.

Regarding the acquisition by a water district of an existing water district, KRS 74.110 provides that the territorial limits of an established water district may be enlarged by annexation according to the procedure set out in the statute. However, it is not expressly provided that a water district may annex the territory of another district and thus absorb it. It is our opinion that the general authority to annex additional territory set out in KRS 74.110 cannot be construed to extend and apply to the territory of another water district. See 64 A.L.R. 1346. In order for a water district to be able to annex the territory of another district it will be necessary for the Legislature to make provision for same and for the disposition of the debts, liabilities, corporate property and rights of the water district taken over, as has been done in the case of cities in KRS 81.130, 81.150, 81.200 and 81.250.

There is no statutory provision authorizing or setting out the

procedure for the merger or consolidation of two or more water districts organized under KRS Ch. 74, and it is our opinion that in the absence of statute two water districts may not merge into one.

OAG 63-667

REVENUE AND TAXATION - Property exempt from taxation

To: Donald C. Wintersheimer, Acting City Solicitor, Covington, Ky.
By: William S. Riley, Asst. Atty. Genl., July 30, 1963

In your letter of July 18, 1963, you state that the trustees of a local religious society have requested an exemption from municipal taxation on property which they recently acquired and on which they intend to build a new church building. At the present time, the church has an exemption for their house of worship. The newly acquired property is a vacant lot and is approximately ten (10) blocks from the present location of the church.

In answer to your inquiry, § 170 of the Kentucky Constitution provides in part as follows:

> "There shall be exempt from taxation . . . places actually used for religious worship, with the grounds attached thereto and used and appurtenant to the house of worship, not exceeding one-half acre in cities or towns, and not exceeding two acres in the country; . . . all parsonages or residences owned by any religious society, and occupied as a home, and for no other purpose, by the minister of any religion, with not exceeding one-half acre of ground in towns and cities and two acres of ground in the country appurtenant thereto; . . ."

The lot to which you refer in your question is not "actually used for religious worship." It is a vacant lot intended to be used as a building site. The general rule is that an exemption from taxation is the exception and will be most strictly construed against the one claiming such exemption.

So long as the lot is vacant and does not contain a building used for religious worship, the property is subject to municipal taxes.

OAG 63-671

CITIES - Second class, officers, automobile expenses, lump sum, validity of

To: Harry G. Triplett, City Commissioner, 414 Daily Ave., Frankfort, Ky.
By: Walter C. Herdman, Asst. Atty. Genl., August 2, 1963

This is in answer to your letter of recent date in which you re-