

4633.

APPROVAL, NOTES OF SPRINGFIELD TOWNSHIP RURAL SCHOOL DISTRICT, SUMMIT COUNTY, OHIO—\$12,500.00.

COLUMBUS, OHIO, September 21, 1932.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

4634.

TUITION—NON-RESIDENT HIGH SCHOOL PUPILS—METHOD OF DETERMINING SUCH DISCUSSED.

SYLLABUS:

The amount of tuition to be charged non-resident high school pupils attending high school in a city or exempted village school district, in the absence of a specific agreement therefor, should be no more per capita than an amount ascertained by dividing the total expenses of conducting the high school attended, exclusive of permanent improvements and repairs, including not more than a five percent interest charge and a five percent depreciation charge as provided by Section 7747, General Code, after deducting therefrom the amount of the 2.65 mills state school levy authorized by Section 7575, General Code, which is allotted to the districts on account of teachers and other employes in the high school, high school employment costs and proportionate aggregate attendance of pupils in the high school in accordance with said Section 7747, General Code, by the net annual enrollment in the high school.

COLUMBUS, OHIO, September 21, 1932.

HON. CHAS. T. STAHL, *Prosecuting Attorney, Bryan, Ohio.*

DEAR SIR:—This will acknowledge receipt of your request for my opinion, as follows:

“In computing tuition for pupils from townships having no high school should the 2.65 mills be deducted from the total expenses plus 5% depreciation and 5% interest charged by exempted villages, the said villages getting no part from the said levy of 2.65 mills from any township sending students to the high school of said villages.

The said 2.65 mills is distributed by the board of county education and the said exempted villages do not obtain any portion thereof, as the said exempted villages are no part of the county system.”

Provision is made for the distribution of the proceeds of the tax levy authorized and directed to be made by Section 7575, General Code, commonly referred to as the 2.65 mills tax levy for school purposes by Section 7600, General Code. Said Section 7600, General Code, reads in part, as follows:

“After each semi-annual settlement with the county treasurer each county auditor shall immediately apportion school funds for his county.