

school districts on account of the attendance in their schools of pupils resident in the districts of the other boards of education. By agreement of two boards of education, the claim of one board against another for tuition of non-resident pupils may be credited with the amount received from the liquid fuel tax incident to the attendance in their schools of the pupils on account of whose attendance the claim for tuition arises.

2. Boards of county commissioners are without authority to expend public funds to pay the premium to procure liability and property damage insurance against loss on account of damage to third persons, arising out of accidents which may occur incident to the operation of county owned and operated motor vehicles in connection with official duties, for the reason that no liability against the county or the county commissioners arises therefrom.

Respectfully,

JOHN W. BRICKER,

Attorney General.

2410.

APPROVAL—NOTES OF WHITEOAK TOWNSHIP RURAL SCHOOL DISTRICT, HIGHLAND COUNTY, OHIO—\$2,802.00.

COLUMBUS, OHIO, March 27, 1934.

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

2411.

APPROVAL—NOTES OF PAINT CONSOLIDATED NO. 1 RURAL SCHOOL DISTRICT, HIGHLAND COUNTY, OHIO—\$3,111.00.

COLUMBUS, OHIO, March 27, 1934.

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

2412.

APPROVAL—NOTES OF CONCORD RURAL SCHOOL DISTRICT, HIGHLAND COUNTY, OHIO—\$3,205.00.

COLUMBUS, OHIO, March 27, 1934.

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