

3038.

APPROVAL, BONDS OF GREENFIELD CITY SCHOOL DISTRICT, HIGHLAND COUNTY, \$16,000.00.

COLUMBUS, OHIO, December 23, 1925.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

3039

APPROVAL, BONDS OF VILLAGE OF MONROEVILLE, HURON COUNTY, \$6,000.00.

COLUMBUS, OHIO, December 28, 1925.

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

3040.

APPROVAL, BONDS OF VILLAGE OF HURON, ERIE COUNTY, \$23,287.71.

COLUMBUS, OHIO, December 28, 1925.

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

3041.

TUITION OF CHILDREN COMMITTED TO CHILDRENS' HOME—SCHOOL DISTRICT OF RESIDENCE OF CHILDREN AT TIME OF COMMITMENT OBLIGATED TO PAY FOR EDUCATION.

SYLLABUS:

When under the provisions of sections 7678 G. C. children are committed from Ross county to a Children's Home at Lebanon, Ohio, the school district of the residence of such children at the time of such commitment is obligated for the expense of the education of such children, and such obligation continues against the Ross County school district notwithstanding the child's parents may have later removed from such district to another county.

COLUMBUS, OHIO, December 29, 1925.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN—This will acknowledge receipt of your recent communication in which you request the opinion of this department upon the following:

"Section 7678 G. C. provides in part that any child who is not a resident of the school district within which a children's home is located prior to admission or commitment to such home, shall be educated at the expense of the district of its last residence. Three children were committed to the Otterbein Home at Lebanon, Ohio, from a school district in Ross county. Since such commitment the mother of these children moved to Montgomery county. The county auditor of Ross county deducted the tuition due from the rural district in Ross county but has not paid the same to the Warren county auditor because of the question arising as to which county would be liable, Ross or Montgomery county, under said section 7678 G. C. The mother sold her property in the Ross county district when she moved to Dayton.

"Question: Would the district of the last residence of these children, that is, the Ross county district, still be liable for the tuition, or should same be collected from Montgomery county?"

The answer to your inquiry depends largely upon the proper interpretation of sections 7677 and 7678 General Code, to which you refer. Said sections read as follows:

"Sec. 7677. On or about the first day of February and of August the superintendent of the school district in which the inmates of a county, semi-public or district children's home is located shall furnish the county auditor a detailed report showing the average per capita cost, of conducting a school at such home, or the average per capita cost, except for improvement and repairs, of all the elementary schools in such district in case such inmates attend such a school, for the preceding six months. *Such report shall also give the names and former residence of all inmates in attendance at school, the duration of attendance, and such other information as the county auditor may require to carry out the provisions of the next section.*

"Sec. 7678. A child who is an inmate of a county, semi-public or district children's home and who was previously a resident of the school district in which such home is located shall be entitled to an education at the expense of such school district, but any child who was not a resident of such school district *shall be educated at the expense of the school district of its last residence. Any child who was not a resident of the school district within which such home is located prior to admission or commitment to such home, shall be educated at the expense of the district of its last residence.* The county auditor upon receipt of the above report from the board of education shall, before making a semi-annual distribution of taxes collected, estimate the amounts chargeable to the various school districts for tuition of inmates of such home, and shall transfer to the proper school funds such amounts. In case there are inmates from another county, the county auditor of the county in which the home is located shall certify the amount to the auditor of the county of such children's residence who shall forthwith issue his warrant on treasurer of the same county for such amount, and shall proceed to apportion the proper amounts to the various school districts of such county in the manner described above."

Particular attention is directed to the italicized language which clearly indicates that such expense shall be borne by the district of the child's last residence; in other words, the district of its residence at the time of admission or commitment to such home. This conclusion is further strengthened by the provision of section 7677, G. C., supra, which provides for a detailed report to the county auditor of the county where such home is located, and among other things such report requires "names and former residence of all inmates in attendance at school."

Using this report as a basis, when inmates from a county other than that where the home is located, the latter part of section 7678, G. C., supra, requires such county auditor to certify the amount of such tuition to the auditor of the county of such children's residence, evidently meaning the former and last residence before admission or commitment to such home.

Therefore, in view of the language of the statutes above referred to, I am of the opinion that in the case you present the district of the last residence of the children in question, that is, the Ross County district, would still be liable for such tuition.

Respectfully,

C. C. CRABBE,

Attorney-General.

3042.

RESERVATION DEEDED TO THE UNITED STATES GOVERNMENT
WITHOUT ANY RESERVATIONS FROM A STATE—PERSON RESID-
ING THEREON NOT REQUIRED TO RETURN PROPERTY FOR
TAXATION.

SYLLABUS:

1. *A person residing on a reservation deeded to the United States Government, without any reservations from the state, is not required to return his property for taxation in Ohio.*
2. *Such a resident may not drive an automobile upon the highways of the state, outside of such reservation without a license.*
3. *In the event that a person furnishes satisfactory proof of such residence, the Registrar of Automobiles should issue such license to him, upon the payment of the proper fees, even though his car has not been returned for taxation.*

COLUMBUS, OHIO, December 29, 1925.

HON. DON BELL, *Prosecuting Attorney, Port Clinton, Ohio.*

DEAR SIR:—In your recent communication you inquire whether residents of the Erie Ordnance Reserve Depot, situated in Erie Township, Ottawa County, are required to list their automobiles for taxation; and further, upon what conditions may license tags be issued to the owners of such automobiles.

In a letter directed to you on December 3rd, consideration was given to this question; but it is deemed advisable to give the matter further consideration at this time, in view of certain authorities that have come to our attention and that were not considered at the time of writing the first communication.

The question has further been presented from other Federal Reservations situated in Ohio.

Subdivision 17 of Section 8 of Article 1 of the United States Constitution reads as follows:

“The Congress shall have Power * * * To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, Dock Yards, and other needful Buildings.”