

**OPINION
54-121**

June 8, 1954 (OPINION)

TEACHERS INSURANCE AND RETIREMENT FUND

RE: Apportionment Tuition Fund

This office acknowledges receipt of your letter of June 5 asking for an opinion relative to the apportionment made by the county treasurer under the provisions of Section 15-3923 of the North Dakota Revised Code of 1943. Your question in particular deals with the problem as to what bearing Section 15-4713 of the 1953 Supplement of the North Dakota Revised Code of 1943 has upon this apportionment.

Section 15-4713 of the 1953 Supplement provides that the school board or board of education in all of the various school districts in the state shall cause an enumeration to be made between the first and twentieth of June of each odd numbered year of all unmarried persons under 21 years of age. Section 15-3923 of the 1943 Revised Code orders the county treasurer to set aside from the county tuition fund a sum equal to twenty cents for each child of school age in his county, etc. Your specific question is as to whether or not the school census as based on all unmarried persons under 21 years is to be used as a basis for the county tuition fund, or how will the treasurer determine the amount to be apportioned.

While there is no specific provision made in the laws, it is reasonable to presume that the report made under Section 15-4713 of the 1953 Supplement must be available to the county treasurer whether he receives the same from the clerk of the school district or the county superintendent. In this report it will be noted that the names and ages of such persons must be set forth. It is the opinion of this office that from this report the county treasurer will have to determine all children of school age, that is between ages of 6 and 21, and make the apportionment accordingly.

PAUL BENSON

Attorney General