

**OPINION  
57-179**

September 17, 1957 (OPINION)

SCHOOL DISTRICTS

RE: Tuition - Credit for Taxes

We have received your letter of September 13, 1957, with reference to the above statutes.

This office is of the opinion that section 15-4016, as amended by Chapter 140 of the 1957 Session Laws, makes it mandatory for a high school district to charge tuition for students from an outside district. The charge is to be the county average of the cost of high school education. A district furnishing a high school is, of course, not liable if the student from its district chooses to attend high school in another district, but in such a case the receiving district must in our opinion collect the tuition fees from the child or its parents in such amount as the county average exceeds payments from the county and state equalization funds.

This office has also held that only such taxes as a landlord pays on land leased by a parent or guardian shall be considered in giving credit for taxes paid in the receiving district by a landlord.

LESLIE R. BURGUM

Attorney General