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municipalities, obtaining the benefit of the acts, or receiving the services, or at whose instance they were performed.' * * *"

While the language of the court does not say expressly that fees cannot be reclaimed it is apparent that these are deemed to become the property of the office to which paid and that there would be no legal claim for a refund in the situation in which you set forth.

It is my opinion that your fourth question should be answered in the affirmative. Chapter 50 of the Acts of 1953 expressly repeals the act establishing the Stallion Enrollment Board and as soon as the 1953 Act becomes law, the Board is automatically dissolved. However, you will note that provision is made in the 1953 Act for the keeping of records of the Board for a period of ten years following the effective date of the Act.

OFFICIAL OPINION NO. 63

July 29, 1953.

Mr. R. R. Wickersham,
State Examiner,
State Board of Accounts,
304 State House,
Indianapolis, Indiana.

Dear Mr. Wickersham:

Your letter of June 10, 1953 has been received and reads as follows:

"By reason of Camp Atterbury being located in Johnson County, there are, according to the Johnson County Superintendent of Schools, 105 children of officers and enlisted men of the United States Armed Service attending the township schools of that County at present. The families live off the Army Post or Reservation in Johnson County and the children attend the schools of the township in which they reside.

"Chapter 175, Acts 1933, being Section 28-3716, Burns' Revised Statutes, provides for the transfer tui-

tion for children of officers or enlisted men of the Army, Navy or Marine Corps to be paid by the County in which the military post is located to the school corporation in such county where the children are admitted.

“Marion County has paid such transfer tuition to school corporations in Marion County for the children of officers and enlisted men stationed at Fort Harrison attending schools in Marion County, and have since the enactment of this law.

“It has been our opinion that this law would apply to any county, due to the provisions in the title and the body of the Act.

“Question:

“Assuming that Chapter 175, Acts 1933, was enacted to take care of children of officers and enlisted men stationed at Fort Harrison, does such Act apply to the children of officers and enlisted men stationed at Camp Atterbury, and therefore the transfer tuition of such children should be paid by Johnson County to the school corporations where such children attend school?”

I assume from the foregoing that your question is directed to those children living in Johnson County, Indiana and outside of Camp Atterbury, who attend school in Johnson County, Indiana and whose fathers are stationed at Camp Atterbury.

Section 28-3716, Burns' Indiana Statutes Annotated (1948 Repl.) is as follows:

“In all cases where any officer, or enlisted man, of the United States army, navy or marine corps is on duty in the state of Indiana, the children of any such officer, or enlisted man, who are of school age, shall be admitted to any of the public schools of any school corporation in the county in which such officer, or enlisted man, is stationed, so long as any such officer, or enlisted man, may be on duty in such county and any such child shall be admitted to the public schools of any such school corporation so elected. Each such child so admitted to the schools of any such school corporation, whether to the schools of the corporation in which such

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child resides or to the schools of any other school corporation in the county, shall be considered as a transferred child, and the transfer tuition of such child shall be paid out of the general fund of the county in which such child resides, without an appropriation being made therefor, on allowance by the board of commissioners of such county, at the same charge as is prescribed by law for tuition when children are transferred from the school corporation in which they reside to another school corporation."

Section 62-1001, Burns' Indiana Statutes Annotated (1951 Repl.) same being Section 1, Chapter 7, Acts 1883, provides as follows:

"The jurisdiction of this state is hereby ceded to the United States of America over all such pieces or parcels of land within the limits of this state as have been or shall hereafter be selected and acquired by the United States for the purpose of erecting post-offices, custom-houses or other structures exclusively owned by the general government and used for its purposes: Provided, That an accurate description and plat of such lands so acquired, verified by the oath of some officer of the general government having knowledge of the facts, shall be filed with the governor of the state: And, provided further, That this cession is upon the express condition that the state of Indiana shall so far retain concurrent jurisdiction with the United States in and over all lands acquired or hereafter acquired as aforesaid that all civil and criminal process issued by any court of competent jurisdiction or officer having authority of law to issue such process, and all orders made by such court or any judicial officer duly empowered to make such orders and necessary to be served upon any person, may be executed upon said lands, and in the buildings that may be erected thereon, in the same way and manner as if jurisdiction had not been ceded as aforesaid."

The records in the office of the Governor of Indiana show that on the 6th day of June, 1943 the Secretary of War of the

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United States filed with the Governor of Indiana a plat of Camp Atterbury containing some 40,201.745 acres of land situated in Bartholomew, Brown and Johnson Counties, Indiana for the stated purposes of acquiring jurisdiction of said land in accordance with the provisions of the foregoing statute of 1883.

It has been repeatedly held by this office that when such action is taken by the Federal government pursuant to the above statute, said land ceases to be a part of the State of Indiana. These opinions include 1943 Indiana O. A. G., page 609, which explains the difference between a mere acquiring ownership of land and acquiring complete jurisdiction thereof; 1943 Indiana O. A. G., page 37 which holds county highways within an area ceded to the Federal government under the above statute ceased to be a part of the county highway system; 1943 Indiana O. A. G., page 259 which holds that where children lived in the town of Charleston upon ground completely ceded to the Federal government and where the government had erected a school building upon this property, that it was not a part of the State of Indiana for school purposes and there was no obligation on the township trustees to operate such building as a part of the duties of their said office; in 1944 Indiana O. A. G., page 142, which concerned persons within the Kingsbury Ordnance Plant grounds, which was completely ceded to the Federal government, it was held that persons living within said area are for all purposes considered as non-residents of the state and that it ceased to be a part of the State of Indiana; 1948 Indiana O. A. G., page 411, Official Opinion No. 66, reviewed each of the foregoing opinions, and considered whether or not land completely ceded to the Federal government for a federal penitentiary in Vigo County and another area completely ceded to the Federal government known as the Vigo Chemical plant, in which area parents of children resided and who of necessity were required to send their children to the adjoining township school, was a part of the State of Indiana for school purposes; also whether or not such children could attend the Honey Creek Township school without the payment of tuition. Said opinion determined that said land ceases to be a part of the State of Indiana for school purposes and that children attending the Indiana schools would be required to pay certain tuition charges.

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✓ An examination of the foregoing statute here in question reveals that it applies to officers or enlisted men in the army, navy, or marine corps who are "on duty in the State of Indiana." It authorizes a child to attend school "in the county in which such officer or enlisted man is stationed, so long as such officer, or enlisted man, may be on duty in such county."

The title of the act seems to be somewhat broader than the body of the act in that it refers to such schooling "of the officers and enlisted men of the United States army, navy or marine corps who are on duty at any military, naval or marine post, reservation or station in the state."

→ When the above statute is considered, in connection with the legal principles announced in the foregoing official opinions of this office, and in the numerous citations of authority therein contained, it is clear that officers and men stationed at Camp Atterbury are not stationed "in the county" within the meaning of such words as used in the body of said act, nor are they stationed "in the state" within the meaning of the words used in the title of said act.

It must be further recognized that Camp Atterbury is located in three counties, and additional legal complications would be involved in the application of the charge for tuition for these 105 children to any one particular county, but regardless of this fact I am of the opinion that said military officers and enlisted men are not stationed "in the county" or "in the state" within the meaning of the above statute, and therefore said statute is inapplicable to such situation even though the children reside outside of the military reservation.

If, by your question, you intended to imply that these children live on the military reservation, then certainly the schooling of such children is not the obligation of the State of Indiana under the official opinion found in 1948 Indiana O. A. G., page 411, Official Opinion No. 66.

This opinion is not intended as relieving any school corporation from their constitutional duty to educate children residing in such school corporation.