ever." We believe this language is modified by the legislature by the provision above quoted in Sec. 7, Chap. 227, Acts of 1949, as to compensation for per diems and mileages, which is a later enactment. Since a metropolitan school district may include school corporations from more than one county, the travel expense to attend meetings may amount to a considerable sum.

Therefore, it is my opinion that such township trustees while serving as members of a metropolitan board of education are entitled to the *per diems* and mileage provided in the 1949 Act.

OFFICIAL OPINION NO. 45

June 10, 1952.

Mr. Wilbur Young, Superintendent,
Department of Public Instruction,
227 State House,
Indianapolis, Indiana.

Dear Sir:

Your letter of May 26, 1952 has been received and reads as follows:

> "Paragraph 2, Article 3, Provision D, Section 2(e), Chapter 217, Page 625, Acts of the Indiana General Assembly of 1951 reads as follows:
>
> > " 'For the purpose of carrying out the provisions of this section and the provisions of Chapter 247 of the Acts of 1949, the General Commission of the State Board of Education, on the basis of available data on enrollments and assessed valuations, shall make estimates, and whenever available appropriations will be insufficient or in excess to make a full distribution as herein provided, said General Commission of the State Board of Education shall on or before July 1 of each year, adjust the local foundation tax rates for tuition and transportation purposes upward or downward *in like amount* for the *ensuing year*.' (Our emphasis.)

"This is an amendment of a portion of Section 6½, Chapter 247, Page 835, Acts of the Indiana General Assembly of 1949 which reads as follows:

> " 'The General Commission of the State Board of Education on or before July 1 of each year, on the basis of available data on enrollments and assessed valuations, shall make estimates and may adjust the local foundation tax rates provided herein for tuition, special, and transportation purposes respectively upward or downward *in like percentage of change* for the *ensuing year* and/or may adjust the definition of a teaching unit so that when receipts from said taxes are added to funds available from the appropriations herein there shall be guaranteed to the local school jurisdictions as determined herein the funds required to finance the minimum foundation program of education as described herein.' (Our emphasis.)

"To enable the General Commission of Indiana State Board of Education to proceed in conformity with the requirements of the 1951 act, I am asking for an official opinion on the following questions:

"1. How should the phrase '. . . in like amount . . .' found in the 1951 Acts be constructed in adjusting the local foundation tax rates for tuition and transportation considering the change from the phrase '. . . in like percentage of change . . .' found in the 1949 acts?

"2. Is the General Commission authorized by the Acts of 1951, should it so decide to change the chargeable tuition rate by .02c from .15c to .17c to change the chargeable transportation rate by only .01c from .10c to .11c; or must it change the chargeable transportation rate by .02c from .10c to .12c?

"3. What period of time is to be construed as being '. . . the ensuing year. . .' —the phrase embodied in both the Acts of 1949 and the Acts of 1951—should the General Commission adjust the charge-

able rates for tuition and transportation before July 1 of any year?"

1. In answer to your first question, it is to be observed the 1949 statute required any adjustment by the General Commission of the State Board of Education of the local foundation tax rates for tuition, special and transportation purposes, for the purpose of qualifying for distribution from the State, to be "in like percentage of change" for the "ensuing year," while the 1951 statute provided for an adjustment of such local foundation tax rates for "tuition and transportation" purposes "in like amount" for the ensuing year.

It is a well recognized rule of statutory construction that a change of legislative intent will be presumed from a material change in the wording of the statute.

State *ex rel.* v. Beal (1916), 185 Ind. 192, 197, 113 N. E. 225;

Chism *et al.* v. State (1932), 203 Ind. 241, 244, 179 N. E. 718.

The meaning of the phrase "in like percentage of change" and that of the phrase "in like amount" is material. The first would mean a percentage increase or decrease while the latter means an equal increase in each of the tax rates mentioned.

In answer to your first question I am therefore of the opinion the words "in like amount" mean that any adjustment of the foundation tax rates for tuition and transportation purposes must be in equal amounts.

2. Your second question has in fact been answered by the answer to your question No. 1 but for specific application it is my opinion that if the chargeable tuition rate is increased by .02c, from .15c to .17c, you would be required to change the chargeable transportation rate by adding an addition of .02c to the existing transportation rate.

3. In answer to your question No. 3, it is to be noted that each of the above statutes use the same term "for the ensuing year." So far as I have been able to determine, this question has never been touched upon in any of the official opinions of this office or by the decisions of our upper Courts.

While ordinarily the use of the word "year" in connection with a school statute will be construed to mean a school year, this result would not be reached where such construction would make the statute itself impossible of operation from a practical standpoint. In this connection the following rules of statutory construction are considered applicable: Courts will look to the general purpose and scope of a statute to determine the legislative intent.

City of Indianapolis v. Evans (1940), 216 Ind. 555, 567, 24 N. E. (2d) 776;

State *ex rel.* Bailey v. Webb (1939), 215 Ind. 609, 612, 21 N. E. (2d) 421.

It is likewise true that in ascertaining the legislative intent as to a statute, the Courts may take into consideration other acts in *pari materia,* whether passed before or after the act in question.

Sherfey v. City of Brazil (1937), 213 Ind. 493, 497, 498, 13 N. E. (2d) 568.

The legislature is also presumed to be acquainted with existing law and in legislating on any subject to have in view its provisions together with the construction placed thereon by the Courts.

Stith Petroleum Co. v. Department of Audit and Control (1936), 211 Ind. 400, 405, 5 N. E. (2d) 517;

Town of Brownstown v. Trucksess (1933), 98 Ind. App. 322, 329, 185 N. E. 315.

Applying the foregoing legal principles to the present question we are aware of the provisions of the numerous statutes and Court decisions relative to local political sub-divisions of the State being required to fix their tax rate in their budget in the month of August of each year which is the basis for the collection of taxes during the following calendar year, which taxes during such calendar year are due and payable in equal amounts on or before the first Monday in May and the first Monday in November. With this in mind it is clear that the

legislature could not have intended the words "the ensuing year" to mean the school year which would start August 1st following the fixing of such rates by your Department on July 1st. This is true because there is no provision in the law for the fixing of tax rates in the budget of the local school corporation except in August which can only be for the entire succeeding calendar year.

This question was touched upon in Official Opinion of this office, same being 1950 Indiana O. A. G., page 102, Official Opinion No. 34, where on pages 107 and 108 it is stated:

> "It might be that in one-half school year expenses would be heavier than anticipated with no facilities available for taking care of them whereas facilities for taking care of expenses in the succeeding one-half school year might be available. In this connection it has been pointed out that since this is a new law making distribution upon an entirely different basis and theory and unforeseen complications may arise. In the coming one-half school year for 1950-51, I am advised there will be a substantial increase in pupil enrollment and that there will be considerable expense to some school corporations for tuition transfers for the preceding school year which must be paid before January 1, 1951, which latter condition would not exist in the second half of the school year. Such matters might result in a considerable shortage in funds with which to operate the schools during the first half of the school year, 1950-51, as the tax rate and budget for that period is already fixed. On the other hand the budget compiled the first of August, 1950 for the purpose of a tax rate for the calendar year 1951 could make allowances for any deficiency in distribution which might be made by the State to the schools on February 1, 1951, in the event it is found necessary to distribute more than 50% of the appropriation of $53,000,000.00 to the schools during the first half of the 1950-51 school year."

The foregoing Official Opinion held that more than one-half of the State appropriation for distribution to local schools could be made for the first half of the school year and the remainder of the appropriation, if necessary, pro-rated for

the purpose of distribution for the second half of the school year in February.

From the foregoing and due to the reasons set forth in the above quotation from said Official Opinion, I am of the opinion that the words "the ensuing year" means the tax rate fixed in the budget of the local school corporation in August following the action of your Department and would constitute the tax rate then fixed for the next calendar year.

OFFICIAL OPINION NO. 46

June 18, 1952.

Honorable Wilbur Young,
State Superintendent of Public Instruction,
State House,
Indianapolis, Indiana.

Dear Sir:

Your letter of May 13, 1952 has been received and reads as follows:

> "Referring to the Acts of the Indiana General Assembly 1951, Chapter 217, Section 2, Page 612, Appropriation for Vocational Rehabilitation, we desire the opinion of the Attorney General as follows:
>
> "1. May a portion of the biennial State appropriation for Vocational Rehabilitation be used to pay salaries of the personnel of the division?"

Chapter 217 of the Acts of 1951 is the state General Appropriation Act. Under Section 2a, page 612 of said Act it is provided:

> "FOR VOCATIONAL REHABILITATION
>
> | | | |
> |---|---|---|
> | Total Operating Expense | 210,000 | 210,000 |
>
> "In addition to the above appropriation, any federal funds received for the above purposes as a grant or allowance are hereby appropriated