the differences formerly existing between the financially embarrased school corporations and those more prosperous by equalizing the various assessment rates for taxation existing in the various communities. By the new manner of computa-
tion the new act is drawn in an endeavor to take into consider-
ation all those factors heretofore provided for under the state aid school program.

I am therefore of the opinion in answer to your question number four that any monies distributed under Chapter 247 of the Acts of 1949, for the school year 1948-1949, could be counted as a chargeable receipt when auditing school corporation for the year 1948-1949. Any other construction would result in the school corporation receiving double pay-
ment for those factions represented by the state aid distribu-
tion. The answer to your question number four is therefore in the affirmative.

5. In answer to your question number five I am of the opinion that Section 6 1/2 of the 1949 law does not in any manner change the present method of distributing federal vocational funds for which payment may be made to the state pursuant to the provisions of Section 28-4920, Burns 1948 Replacement. That act concerns aid for disabled persons under the Federal Vocational Program. Those disbursements from the federal government have nothing to do with the school expenses comprehended by Chapter 247 of the Acts of 1949. Therefore, under the specific provision of Section 6 1/2 of said 1949 law said section applies only to future additional funds that may be received from the federal government for the purposes stated in Chapter 247, supra.

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OFFICIAL OPINION NO. 14

April 4, 1949.

Mr. Noble W. Hollar, Chairman,
State Board of Tax Commissioners,
Room 301, State House,
Indianapolis, Indiana.

Dear Sir:
I am in receipt of your recent letter in which you desire an official opinion upon the following:
"I am writing to request your official opinion and interpretation of a provision of Chapter 248 of the Acts of the General Assembly of 1947, which relates to school corporation tax levies.

"Under an official opinion No. 32 of Opinions of the Attorney General for 1947, page 155-161, dated June 8, 1947, it was held that the funds raised by the cumulative building fund levy may be used to acquire the ground upon which to erect the building contemplated by the levy.

"This inquiry relates to a school corporation which plans a long range program of expansion involving the purchase of a tract of thirty-five acres on which it is eventually planned to erect both a grade school and high school building, construct an athletic field, lay out experimental plots for agricultural classes, etc., but there is no building contemplated now, nor in the near future. It is admitted that it may be ten or twelve years before building can be undertaken.

"Your prompt opinion is requested as to whether or not funds derived from the cumulative building fund levy can be used to acquire this tract of land when no definite or concrete plans have been made for utilizing the ground for any presently planned or projected building construction."

An opinion on the above facts involves the interpretation of Chapter 248 of the Acts of 1947 which is amendatory of an Act approved February 27, 1945. This was an Act primarily for the purpose of providing cumulative sinking fund with which to build and maintain school buildings. The official opinion No. 32 of the Attorney General bearing date of June 8, 1947, among other things, holds that an Act giving a political subdivision authority to erect a building, necessarily implies the power to acquire Real Estate for that purpose. This power is incident to the erection of a building and I agree with the construction so announced in that opinion, however, the situation you present, as I construe the language, is somewhat different. It is here intended to purchase a 35 acre tract of Real Estate, to be used some time in the future, no time is indicated, when it is to be used for school purposes.
It is stated that the parties have not contemplated a school building, construction for both grade and high school, an athletic field and experimental plots for agricultural classes, at any definite time, so it appears that the present purposes of the school authorities is to use the funds derived from the levy for a cumulative building fund so far as presently planned, to purchase a large tract of Real Estate.

In policy, I think it would be bad practice indeed, to buy Real Estate at the present prices, not knowing when it is to be used for school purposes. It might be that if the building is delayed indefinitely such as indicated here, the site would become wholly inadequate and unfit for school purposes by the construction of industries and other type of businesses adjacent to the tract, but I do not base my opinion upon the question of policy, because that is a matter for the school authorities.

I am of the opinion that unless a more definite and certain plan to use the money for building purposes, that the school corporation should not use this fund with which to buy Real Estate not needed, presently or in the near future, in the construction of a new building.

In your postscript, it is said—"Would your opinion be different if the grade school construction were to begin within the next four or five years?". I think it would be quite different because then there would be a definite objective date at which the money is to be devoted for school purposes and, doubtless, would bring that within the provisions of the Statute.

Under the plan suggested above, I am of the opinion that the fund derived from the accumulative building fund should not be used for the purchase of Real Estate.

It appears that the last legislature by Senate enrolled Act 201, which we understand will be Chapter 270 of the new Acts, created a law concerning school sites and buildings, defining power and duties of the Commission on general education relating thereto, and creating a division of school house planning. This act by its terms will become effective July 1, 1949. While this Act does not in terms either directly or impliedly modify or change the present law with respect to the continuing building fund it will require, however, that
your department pass on all building sites, so that this is a matter which you should take into consideration in determining whether the 35 acre tract should be purchased as and for school building sites.

CHJ:aa

OFFICIAL OPINION NO. 15

April 5, 1949.

Mr. Otto K. Jensen,
State Examiner,
State Board of Accounts,
State House, Room 304,
Indianapolis, Indiana.

Dear Sir:

The letter from your office dated February 28, 1949, has been received requesting an official opinion on the following questions:

“Section 64-1005C Burns 1943 Replacement which is Chapter 187, page 577, Acts of 1945 provides that in townships having a valuation of more than $30,000,000 and less than $90,000,000 as shown by the last preceding year's abstract, the township assessor is authorized to employ one chief deputy who shall receive compensation at the rate of eight dollars ($8.00) per day; such number of real estate deputies as may be necessary who shall receive compensation to be fixed by the county council at not less than seven dollars ($7.00) per day nor more than ten dollars ($10.00) per day. In all townships having a valuation of more than $90,000,000 and less than $200,000,000, as shown by the last preceding year's abstract, the township assessor is authorized to employ one chief deputy who shall receive as compensation a salary of $2700 per annum; such number of real estate deputies as may be necessary, who shall receive compensation to be fixed by the county council at not less than eight dollars ($8.00) per day nor more than ten dollars ($10.00) per day and providing further that no real estate deputy shall be paid more