

SCHOOLS:



In computing the equalization quota the district in which a pupil resides is entitled to count, for resident attendance, all resident children attending another public school whose tuition the district is required to pay, but that the district is not allowed to count, for resident attendance, a resident pupil attending another public school whose tuition the student himself is paying.

June 6, 1957

Honorable W. H. Pinnell  
Prosecuting Attorney  
Barry County  
Cassville, Missouri

Dear Sir:

Your recent request for an official opinion reads:

"I would like an opinion from your office with respect to whether the apportionment per student in each district which the state pays to the school district in which the student resides is payable in those cases where the particular student involved elects to go to school in another district and pays tuition in that district. In other words, would the apportionment per student still be paid to the home district in which the student resides, despite the fact that the student may not be attending school in that district."

Section 161.031, Missouri Revised Statutes, Cumulative Supplement 1955, reads in part as follows:

"1. School districts which meet the requirements of section 161.025 shall receive an equalization quota computed as follows: The average daily attendance of pupils residing in the district for the preceding school year shall be multiplied by one hundred ten dollars. From this product there shall be deducted the amount derived from a tax of one dollar for school purposes on each one hundred dollars of the computed assessed valuation of the property the preceding year in the district together with the amount received during the preceding year from county and township school funds and the sum

Honorable W. H. Pinnell

received for school purposes from the railroad, telegraph, utility, intangible and all other taxes based on assessments distributed by the state tax commission. The difference thus obtained shall constitute the equalization quota for the district. In computing the equalization quota the district is entitled to count for resident attendance all resident children attending another public school and whose tuition the district is required to pay.\* \* \*

It will be noted from the underlined portion of the above that the district is entitled to count as being of resident attendance all resident children attending another school whose tuition the district is required to pay. By inference, we deduce that in those instances, such as yours, where the district does not pay the tuition but where the tuition is paid by the pupil himself, that the district would not be entitled to count such pupil for resident attendance.

#### CONCLUSION

It is the opinion of this department that in computing the equalization quota the district in which a pupil resides is entitled to count, for resident attendance, all resident children attending another public school whose tuition the district is required to pay, but that the district is not allowed to count, for resident attendance, a resident pupil attending another public school whose tuition the student himself is paying.

The foregoing opinion, which I hereby approve, was prepared by my assistant, Hugh P. Williamson.

Sincerely yours,

John M. Dalton  
Attorney General

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