

SCHOOLS: In making adjustment and apportionment of property and indebtedness on change of boundary lines between school districts, boards of education must take into consideration all factors mentioned in §165.014, RSMo, Cum. Supp. 1955, and may consider other factors if necessary to arrive at just and proper apportionment. Amount awarded by agreement or by arbitration may be paid and enforced as any other valid claim against district.

SCHOOL DISTRICTS:



March 28, 1957

Honorable Hubert Wheeler  
Commissioner of Education  
State Department of Education  
Jefferson Building  
Jefferson City, Missouri

Dear Sir:

This is in response to your request for opinion dated February 26, 1957, which reads as follows:

"Inquiries have come to this Department from several boards of education about the application of the new law, Section 165.014, effective August 29, 1955, which provides for the apportionment of property and obligations whenever there is a change of boundary lines between school districts. The board of education of Consolidated District 2 of Audrain County has asked how this law would apply in the adjustment of school district indebtedness if their district should become indebted by a bond issue, and after such indebtedness had been established, part of the district should become annexed to some other district by means of a boundary change.

"Section 165.014 provides that in making the adjustment and apportionment of property and indebtedness when boundary lines between districts are changed, the amount and assessed value of land acquired by or taken from the district, as compared with the amount and assessed value of other land in the district . . . . and other property in the district shall be taken into consideration in determining the

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amount that shall be paid or in apportioning the indebtedness that shall be assumed and paid by any of the districts. Section 165.015 provides for a board of arbitration if the school boards cannot agree upon the proper adjustments.

"In your opinion to this Department on March 22, 1956, it was pointed out that when school district boundary lines are changed boards of education may proceed immediately to adjust and apportion the property and liabilities of the respective districts under Section 165.014.

"Prior to the enactment of Sections 165.014 and 165.015 in 1955, two other opinions had been written which do not seem to harmonize with the laws of 1955. In your opinion of May 6, 1953 to Honorable Douglas Mahnkey, Prosecuting Attorney of Taney County, it was held that territory detached from a school district does not remain liable for the bonded indebtedness incurred by said district before separation. On September 1, 1938 the Attorney General ruled in his opinion to Mr. J. Robert Barton, Deputy Circuit Clerk of Oregon County that where part of the territory of a bonded school district is attached to another school district, the bonded district becomes liable for the balance of the bonded indebtedness. If enough tax cannot be levied on the territory in the original district to pay the bonds and interest as they fall due, then the bondholders can look to the detached portion of the original district for its pro rata share of the debt.

"I respectfully request your advice and official opinion in answering the following questions:

1. Section 165.014 provides for the adjustment and apportionment of property and indebtedness when boundary lines are changed between school districts. If part

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of the territory of a bonded school district is attached to another district by change of boundary lines, would the boards of education of the districts affected be authorized by this law to apportion the indebtedness between the districts affected on the basis of assessed valuation taken from the bonded district as compared with the remaining assessed valuation of the bonded district?

If so, how may the boards of education establish such a legal adjustment and make payment of the amount due on the bonded debt?

2. Do the opinions of May 6, 1953 and September 1, 1938, referred to herein conflict with Sections 165.014 and 165.015, Laws of 1955, which were enacted subsequent to the opinions? If not, how may they be reconciled with the laws of 1955, which provides for the apportionment and adjustment of school district property and indebtedness when boundary lines are changed between school districts?"

Sections 165.014 and 165.015, RSMo, Cum. Supp. 1955, read as follows:

Sec. 165.014. "1. Whenever (1) any school district is abolished and its land reverts to or becomes a part of two or more school districts, or (2) a new district is made by the creation of a new city or incorporated town or school district, out of one or more school districts, or (3) the boundary lines of any district are changed by the changing of the boundary lines of any city, incorporated town, or school district, or (4) any part of any school district is merged with any other district or districts or parts thereof, the boards of directors or boards of education of the school districts to which land has been annexed or from which land has been taken, or which have been newly created, shall make a just and proper adjustment and apportionment of all school property, real and personal, including funds, as well as indebtedness, if any, to and

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among such school districts. Such adjustment and apportionment shall be made as of the date of the decree or order creating the new city or town or of the vote of the electors effecting such annexation, change of boundaries, or merger.

"2. In making the adjustment and apportionment of property and indebtedness mentioned in subsection 1, the amount and assessed value of land acquired by or taken from the districts, as compared with the amount and assessed value of the other land in the districts, as well as the value of the school grounds, together with the buildings thereon, and the furniture and equipment therein, and any other school property in such districts, shall be taken into consideration in determining the amount, if any, that shall be paid by one district to another, or in apportioning the indebtedness, if any, that shall be assumed and paid by any of the districts. Such adjustment and apportionment of property and liability shall be made by the boards of school directors of the several districts concerned, before or during the first school year after such boundaries have been changed."

Sec. 165.015. "1. If the boards of directors or boards of education of the several districts cannot agree upon an adjustment and apportionment of property and indebtedness as provided in section 165.014, the board of either district may appeal to the county superintendent of public schools, or in case the affected districts are in more than one county, to the county superintendents of both counties, who shall either individually or jointly as the case may require, appoint four persons as a board of arbitration to make an adjustment and apportionment of property and indebtedness in accordance with section 165.014. The board of arbitration and county superintendents shall proceed in the manner as provided by section 165.170 but it may hold hearings after giving the affected districts reasonable notice thereof before making its award.

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"2. Any sum awarded by agreement of the boards of directors or boards of education or by decision of a board of arbitration to any school district shall be a legal and valid claim in its favor and against the school district charged therewith. The amount of debt, if any, apportioned to any school district shall be a legal and valid claim against the school district charged therewith. Upon the filing of the agreement of the boards of directors or boards of education or of the decision of the board of arbitration with the county superintendent, the claim or indebtedness charged against any school district may be collected in the same manner as other claims against a school district."

These two sections were enacted in 1955 by the 68th General Assembly, repealing and replacing Sections 165.180, 165.183, 165.290 and 165.293, RSMo 1949.

Under Section 165.014, supra, when land is taken from a bonded district and attached to another district, the boards of education "shall make a just and proper adjustment and apportionment of all school property, real and personal, including funds, as well as indebtedness, \* \* \* to and among such school districts." (Emphasis ours.)

In Subsection 2 of Section 165.014, supra, a guide is given whereby school boards may determine what a just and proper adjustment and apportionment is. It is specified therein that in making such adjustment and apportionment the amount and assessed value of land acquired by or taken from the districts, as compared with the amount and assessed value of the other land in the districts, as well as the value of the school grounds, together with the buildings thereon, and the furniture and equipment therein, and any other school property in such districts, shall be taken into consideration. Clearly, the boards of education may not consider only the assessed valuation of the detached portion of the district, as compared to the remaining assessed valuation of the bonding district, but must also consider the other factors underscored above.

In saying that these things listed in the statute "shall be taken into consideration," we do not understand the Legislature to mean that these are the only things which may be taken into consideration by the boards of directors in making their adjustment and apportionment. Other factors not so readily apparent

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may also be present in any given situation which could well be taken into consideration in arriving at a "just and proper" adjustment and apportionment. It would be impossible to anticipate all the problems which might arise in a situation such as this. The underlying principle, however, is to arrive at an adjustment and apportionment which, under the facts of any given case, is just and proper.

There are, of course, no Missouri cases construing Sections 165.014 and 165.015, supra, and although we have examined many cases in other jurisdictions, we find them of very little help because based on differently worded statutes. For example, a Michigan statute made the change in boundary lines or separation from the indebted district contingent upon an apportionment of the indebtedness. Board of Supervisors v. Thompson, 61 Fed. 914, 10 C.C.A. 154. In addition, the courts apparently have different conceptions of the basis to be used in arriving at an equitable settlement of the property and indebtedness in cases like this.

For example, in State ex rel. Board of Education of Swanton Village School Dist. v. Board of Education of Sharples Village School Dist., 114 Ohio St. 603, 605, 151 NE 669, under a statute requiring an equitable division of the funds and indebtedness of the two districts, the court held that "a division in the proportion that the taxable value of the transferred district bears to the taxable value of the original district is not only an equitable division, but the only basis upon which an equitable division can be made."

In that case, "indebtedness" was held to include all liabilities incurred prior to the date of the transfer, including bonded indebtedness, contractual obligations, such as building contracts, teachers' contracts, janitors' contracts, and the like, though not as yet fully performed. See also State ex rel. Board of Education of South Zanesville Village School Dist. v. Bateman, 119 Ohio St. 475, 164 NE 516; State ex rel. v. Board of Education, 65 Ohio App. 273, 29 NE2d 878.

In Livingston v. School Dist. No. 7 of Brookings County, 9 So. Dak. 102, 68 NW 167, 169, there was no statute providing for apportionment, but the South Dakota court had a different version of the equities of the situation. At NW 1.c. 169 the court said:

" \* \* \* As we have seen, without some express legislation imposing a liability upon the new districts, they cannot be held liable

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at law for the debts of the old district, and certainly there are in this case no equitable grounds alleged for imposing a liability for the debt of the old district upon the new. When the inhabitants of the new districts ceased to receive benefits from the school building in the old district, and were compelled to provide new buildings for themselves, they, in justice, were entitled to be relieved from liabilities incurred by the old district for school buildings no longer of any use to them. As between themselves, therefore, there was no liability for which the new districts could be held. \* \* \*

In construing Section 165.180, RSMo 1949, repealed in the enactment of Sections 165.014 and 165.015, supra, the Kansas City Court of Appeals, in the case of Cleveland Village School Dist. No. 118 of Cass County v. Zion, 195 Mo. App. 299, 190 SW 955, 956, said:

" \* \* \* Where the statute provides a method of procedure by which the school districts may adjust their differences, that method must be followed. \* \* \* The law contemplates that school matters will be administered by men without technical training in the law, and seeks to provide, in so far as it is possible, a method by which they may adjust their own matters among themselves by a speedy and somewhat informal procedure. \* \* \*"

Consequently, in answer to the first part of your first question, we are of the opinion that, in arriving at an adjustment and apportionment of the property and indebtedness of two districts affected by a change of boundary lines, the boards of education of the two districts must take into consideration not only the ratio which the assessed valuation of the detached portion bears to the remaining assessed valuation of the indebted district but also all the other factors mentioned in Subsection 2 of Section 165.014, supra. We are also of the opinion that such boards may take into consideration other factors which, if present in any given case, may be necessary in order to arrive at a "just and proper" adjustment and apportionment.

The adjustment may be established in one of two ways, either by agreement of the two boards or, if they are unable to

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agree, by submission to a board of arbitration as provided in Section 165.015, supra. In either event, when the adjustment is made, any sum awarded becomes a valid claim in favor of the district to which awarded and against the school district charged therewith. The same is true of indebtedness charged against one district and in favor of the other.

If territory is detached from a bonded district and annexed to another and upon an adjustment it is determined that the annexing district should assume a portion of the indebtedness of the bonded district, the bondholders must continue to look to the bonded district for the payment of the bonds. The bonded district, in turn, would have a claim against the annexing district for the amount of the indebtedness assumed by it in the adjustment.

In *Turnbull v. Board of Education*, 45 Mich. 496, 8 NW 65, 66, the Michigan court said:

" \* \* \* A debt once existing must remain a debt against the corporation that created it, and its obligation is not destroyed by a change in corporate limits. If contribution is required, it must be obtained by the corporation and not by its creditors, unless otherwise provided by law."

In *Cleveland Village School Dist. No. 118 of Cass County v. Zion*, supra, at SW l.c. 957, the Missouri court said, with relation to the formerly existing sections on this subject:

"We are of the opinion that these sections provide the only law applicable to the division of the property of the disorganized district, and that the procedure pointed out therein should be followed. When that is done and the rights of both districts are determined, if defendant still refuses to pay over the money, a remedy can be had to compel its payment."

Therefore, we are of the opinion that payment of the amount of indebtedness apportioned to one of the districts may be made and enforced the same as any other valid claim against the district.

Your next question deals with the reconciliation of the opinions rendered to J. Robert Barton dated September 1, 1938, and

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Douglas Mahnkey dated May 6, 1953, with the provisions of Sections 165.014 and 165.015, supra. In the 1938 opinion it was held that when a portion of a school district is separated from it by a change of boundary lines and added to another district, then the original district from which a portion is detached retains all the property, powers, rights, privileges and liabilities and continues to be responsible for all of the debts and liabilities of such district. The 1953 opinion held that the portion of a district detached from a district which had a bonded indebtedness is not subject to taxation thereafter to discharge the bonded indebtedness previously incurred by the original district. Those opinions, insofar as they relate to indebtedness, and as far as they go, are still correct. The only difference now is that Sections 165.014 and 165.015, supra, provide for a just and proper adjustment and apportionment of the property and indebtedness which will create a valid claim by one district against the other. The creation of this claim does not alter the fact that the original district remains directly liable to the bondholders for the bonded indebtedness, nor does such claim change the title to the property. Although the territory detached may be subject to taxation in order to discharge the obligation owing from the annexing district to the bonded district, such detached portion is still not subject to direct taxation by the bonded district to discharge the indebtedness. Therefore, there is no conflict between the above-mentioned opinions and Sections 165.014 and 165.015, supra, insofar as they relate to indebtedness, but such opinions must be considered in the light of and in conjunction with such sections.

#### CONCLUSION

It is the opinion of this office that in making an adjustment and apportionment of the property and indebtedness of two school districts when the boundary lines are changed, the boards of education must take into consideration all the factors mentioned in Section 165.014, RSMo, Cum. Supp. 1955, and may consider other factors if necessary in order to arrive at a just and proper adjustment and apportionment. The adjustment may be established either by agreement of the boards of education or by arbitration as provided in Section 165.015, RSMo, Cum. Supp. 1955, and may be paid and collected as any other valid claim against the district.

It is the further opinion of this office that the opinions of this office dated September 1, 1938 to J. Robert Barten and May 6, 1953 to Douglas Mahnkey are not in conflict with Sections

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165.014 and 165.015, RSMo, Cum. Supp. 1955, insofar as they relate to the indebtedness of the original district, but must now be considered in conjunction with such sections.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, John W. English.

Yours very truly,

JOHN M. DALTON  
Attorney General

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*Copies in Vault*

SCHOOLS: In making adjustment and apportionment of property and indebtedness on change of boundary lines between school districts, boards of education must take into consideration all factors mentioned in §165.014, RSMo., Cum. Supp. 1955, and may consider other factors if necessary to arrive at just and proper apportionment. Amount awarded by agreement or by arbitration may be paid and enforced as any other valid claim against district.

Opinion No. 96

March 28, 1957

(Amended September 9, 1964)



Honorable Hubert Wheeler  
Commissioner of Education  
State Department of Education  
Jefferson Building  
Jefferson City, Missouri

Dear Sir:

This is in response to your request for opinion dated February 26, 1957, which reads as follows:

"Inquiries have come to this Department from several boards of education about the application of the new law, Section 165.014, effective August 29, 1955, which provides for the apportionment of property and obligations whenever there is a change of boundary lines between school districts. The board of education of Consolidated District 2 of Audrain County has asked how this law would apply in the adjustment of school district indebtedness if their district should become indebted by a bond issue, and after such indebtedness had been established, part of the district should become annexed to some other district by means of a boundary change.

"Section 165.014 provides that in making the adjustment and apportionment of property and indebtedness when boundary lines between districts are changed, the amount and assessed value of land acquired by or taken from the district, as compared with the amount and assessed value of other land in the district . . . . and other property in the district shall be taken into consideration in determining the

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amount that shall be paid or in apportioning the indebtedness that shall be assumed and paid by any of the districts. Section 165.015 provides for a board of arbitration if the school boards cannot agree upon the proper adjustments.

"In your opinion to this Department on March 22, 1956, it was pointed out that when school district boundary lines are changed boards of education may proceed immediately to adjust and apportion the property and liabilities of the respective districts under Section 165.014.

\* \* \* \* \*

"I respectfully request your advice and official opinion in answering the following questions:

"1. Section 165.014 provides for the adjustment and apportionment of property and indebtedness when boundary lines are changed between school districts. If part of the territory of a bonded school district is attached to another district by change of boundary lines, would the boards of education of the districts affected be authorized by this law to apportion the indebtedness between the districts affected on the basis of assessed valuation taken from the bonded district as compared with the remaining assessed valuation of the bonded district?

"If so, how may the board of education establish such a legal adjustment and make payment of the amount due on the bonded debt?

\* \* \* \* \*

Sections 165.014 and 165.015, RSMo., Cum. Supp. 1955, read as follows:

Sec. 165.014. "1. Whenever (1) any school district is abolished and its land reverts to or becomes a part of two or more school districts, or (2) a new district is made by the creation of a new city or incorporated

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town or school district, out of one or more school districts, or (3) the boundary lines of any district are changed by the changing of the boundary lines of any city, incorporated town, or school district, or (4) any part of any school district is merged with any other district or districts or parts thereof, the boards of directors or boards of education of the school districts to which land has been annexed or from which land has been taken, or which have been newly created, shall make a just and proper adjustment and apportionment of all school property, real and personal, including funds, as well as indebtedness, if any, to and among such school districts. Such adjustment and apportionment shall be made as of the date of the decree or order creating the new city or town or of the vote of the electors effecting such annexation, change of boundaries, or merger.

"2. In making the adjustment and apportionment of property and indebtedness mentioned in subsection 1, the amount and assessed value of land acquired by or taken from the districts, as compared with the amount and assessed value of the other land in the districts, as well as the value of the school grounds, together with the buildings thereon, and the furniture and equipment therein, and any other school property in such districts, shall be taken into consideration in determining the amount, if any, that shall be paid by one district to another, or in apportioning the indebtedness, if any, that shall be assumed and paid by any of the districts. Such adjustment and apportionment of property and liability shall be made by the boards of school directors of the several districts concerned, before or during the first school year after such boundaries have been changed."

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Section 165.015. "1. If the boards of directors or boards of education of the several districts cannot agree upon an adjustment and apportionment of property and indebtedness as provided in section 165.014, the board of either district may appeal to the county superintendent of public schools, or in case the affected districts are in more than one county, to the county superintendents of both counties, who shall either individually or jointly as the case may require, appoint four persons as a board of arbitration to make an adjustment and apportionment of property and indebtedness in accordance with section 165.014. The board of arbitration and county superintendents shall proceed in the manner as provided by section 165.170 but it may hold hearings after giving the affected districts reasonable notice thereof before making its award.

"2. Any sum awarded by agreement of the boards of directors or boards of education or by decision of a board of arbitration to any school district shall be a legal and valid claim in its favor and against the school district charged therewith. The amount of debt, if any, apportioned to any school district shall be a legal and valid claim against the school district charged therewith. Upon the filing of the agreement of the boards of directors or boards of education or of the decision of the board of arbitration with the county superintendent, the claim or indebtedness charged against any school district may be collected in the same manner as other claims against a school district."

These two sections were enacted in 1955 by the 68th General Assembly, repealing and replacing Sections 165.180, 165.183, 165.290 and 165.293, RSMo 1949.

Under Section 165.014, supra, when land is taken from a bonded district and attached to another district, the boards of education "shall make a just and proper adjustment and apportionment of all school property, real and personal, including funds, as well as indebtedness, \* \* \* to and among such school districts." (Emphasis ours.)

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In Subsection 2 of Section 165.014, supra, a guide is given whereby school boards may determine what a just and proper adjustment and apportionment is. It is specified therein that in making such adjustment and apportionment the amount and assessed value of land acquired by or taken from the districts, as compared with the amount and assessed value of the other land in the districts, as well as the value of the school grounds, together with the buildings thereon, and the furniture and equipment therein, and any other school property in such districts, shall be taken into consideration. Clearly, the boards of education may not consider only the assessed valuation of the detached portion of the district, as compared to the remaining assessed valuation of the bonding district, but must also consider the other factors underscored above.

In saying that these things listed in the statute "shall be taken into consideration," we do not understand the Legislature to mean that these are the only things which may be taken into consideration by the boards of directors in making their adjustment and apportionment. Other factors not so readily apparent may also be present in any given situation which could well be taken into consideration in arriving at a "just and proper" adjustment and apportionment. It would be impossible to anticipate all the problems which might arise in a situation such as this. The underlying principle, however, is to arrive at an adjustment and apportionment which, under the facts of any given case, is just and proper.

There are, of course, no Missouri cases construing Sections 165.014 and 165.015, supra, and although we have examined many cases in other jurisdictions, we find them of very little help because based on differently worded statutes. For example, a Michigan statute made the change in boundary lines or separation from the indebted district contingent upon an apportionment of the indebtedness. Board of Supervisors v. Thompson, 61 Fed. 914, 10 C.C.A. 154. In addition, the courts apparently have different conceptions of the basis to be used in arriving at an equitable settlement of the property and indebtedness in cases like this.

For example, in State ex rel. Board of Education of Swanton Village School Dist. v. Board of Education of Sharples Village School Dist., 114 Ohio St. 603, 151 NE 669, under a statute requiring an equitable division of the funds and indebtedness of the two districts, the court held that "a division in the

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proportion that the taxable value of the transferred district bears to the taxable value of the original district is not only an equitable division, but the only basis upon which an equitable division can be made."

In that case, "indebtedness" was held to include all liabilities incurred prior to the date of the transfer, including bonded indebtedness, contractual obligations, such as building contracts, teachers' contracts, janitors' contracts, and the like, though not as yet fully performed. See also State ex rel. Board of Education of South Zanesville Village School Dist. v. Bateman, 119 Ohio St. 475, 164 NE 516; State ex rel. v. Board of Education, 65 Ohio App. 273, 29 NE2d 878.

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"\* \* \* As we have seen, without some express legislation imposing a liability upon the new districts, they cannot be held liable at law for the debts of the old district, and certainly there are in this case no equitable grounds alleged for imposing a liability for the debt of the old district upon the new. When the inhabitants of the new districts ceased to receive benefits from the school building in the old district, and were compelled to provide new buildings for themselves, they, in justice, were entitled to be relieved from liabilities incurred by the old district for school buildings no longer of any use to them. As between themselves, therefore, there was no liability for which the new districts could be held. \* \* \*"

In construing Section 165.180, RSMo 1949, repealed in the enactment of Sections 165.014 and 165.015, supra, the Kansas City Court of Appeals, in the case of Cleveland Village School Dist. No. 118 of Cass County v. Zion, 195 Mo. App. 299, 190 SW 955, 956, said:

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"\* \* \* Where the statute provides a method of procedure by which the school districts may adjust their differences, that method must be followed. \* \* \* The law contemplates that school matters will be administered by men without technical training in the law, and seeks to provide, in so far as it is possible, a method by which they may adjust their own matters among themselves by a speedy and somewhat informal procedure. \* \* \*"

Consequently, in answer to the first part of your first question, we are of the opinion that, in arriving at an adjustment and apportionment of the property and indebtedness of two districts affected by a change of boundary lines, the boards of education of the two districts must take into consideration not only the ratio which the assessed valuation of the detached portion bears to the remaining assessed valuation of the indebted district but also all the other factors mentioned in Subsection 2 of Section 165.014, supra. We are also of the opinion that such boards may take into consideration other factors which, if present in any given case, may be necessary in order to arrive at a "just and proper" adjustment and apportionment.

The adjustment may be established in one of two ways, either by agreement of the two boards or, if they are unable to agree, by submission to a board of arbitration as provided in Section 165.015, supra. In either event, when the adjustment is made, any sum awarded becomes a valid claim in favor of the district to which awarded and against the school district charged therewith. The same is true of indebtedness charged against one district and in favor of the other.

If territory is detached from a bonded district and annexed to another and upon an adjustment it is determined that the annexing district should assume a portion of the indebtedness of the bonded district, the bondholders must continue to look to the bonded district for the payment of the bonds. The bonded district, in turn, would have a claim against the annexing district for the amount of the indebtedness assumed by it in the adjustment.

In *Turnbull v. Board of Education*, 45 Mich. 496, 8 NW 65, 66, the Michigan court said:

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"\* \* \* A debt once existing must remain a debt against the corporation that created it, and its obligation is not destroyed by a change in corporate limits. If contribution is required, it must be obtained by the corporation and not by its creditors, unless otherwise provided by law."

In Cleveland Village School Dist. No. 118 of Cass County v. Zion, supra, at SW l.c. 957, the Missouri court said, with relation to the formerly existing sections on this subject:

"We are of the opinion that these sections provide the only law applicable to the division of the property of the disorganized district, and that the procedure pointed out therein should be followed. When that is done and the rights of both districts are determined, if defendant still refuses to pay over the money, a remedy can be had to compel its payment."

Therefore, we are of the opinion that payment of the amount of indebtedness apportioned to one of the districts may be made and enforced the same as any other valid claim against the district.

#### CONCLUSION

It is the opinion of this office that in making an adjustment and apportionment of the property and indebtedness of two school districts when the boundary lines are changed, the boards of education must take into consideration all the factors mentioned in Section 165.014, RSMo., Cum. Supp. 1955, and may consider other factors if necessary in order to arrive at a just and proper adjustment and apportionment. The adjustment may be established either by agreement of the boards of education or by arbitration as provided in Section 165.015, RSMo., Cum. Supp. 1955, and may be paid and collected as any other valid claim against the district.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, John W. English.

Yours very truly,

JOHN M. DALTON  
Attorney General

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