

12 tion on buildings shall be made at the rate of two per cent per annum  
 13 on the appraised value, less bonded indebtedness thereon, of all  
 14 buildings owned by the school corporation and used for high school  
 15 purposes, but not exceeding the maximum tuition rate as determined  
 16 by the state superintendent of public instruction as prescribed in sec-  
 17 tion two hundred eighty-two point twenty-four (282.24). No depre-  
 18 ciation charge shall be made for the portion of the initial cost of  
 19 buildings and equipment purchased with federal grants. On or before  
 20 July 15, 1953, the board in each school corporation accepting tuition  
 21 pupils shall cause its buildings to be appraised and an itemized state-  
 22 ment of the results of the appraisal filed with the county superin-  
 23 tendent. Such statement shall constitute the basis for the herein-  
 24 above provided depreciation charge. Such appraisal shall be made  
 25 by a board comprised of the county or city assessor and one member  
 26 appointed by the local school corporation and one member appointed  
 27 by the county board of education.

28 "Tuition charges for regularly established junior high schools not  
 29 extending below the seventh grade shall be computed in the same  
 30 manner as prescribed above for high schools, using the costs appli-  
 31 cable to junior high schools.

32 "The tuition rates and the computation thereof shall be filed with  
 33 the county board of education not later than July 30 for its review  
 34 and approval. Receiving districts cannot receive tuition until ap-  
 35 proval is granted by the county board of education. The right of  
 36 appeal shall be as provided in section two hundred eighty-five point  
 37 thirteen (285.13)."

1 SEC. 3. Amend section two hundred eighty-two point twenty-four  
 2 (282.24), Code 1950, by striking the word "seventy-fifth" in line  
 3 thirteen (13) and inserting in lieu thereof the word "eighty-fifth".

4 Further amend said section by adding after the period (.) in line  
 5 nineteen (19) the new sentence:

6 "The junior high school rate shall be one and fifty hundredths  
 7 times the elementary rate."

Approved April 10, 1953.

## CHAPTER 120

### SCHOOL TRANSPORTATION

S. F. 73

AN ACT to amend section two hundred eighty-five point two (285.2), Code 1950, relating to the basis of state aid for transportation of school pupils.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section two hundred eighty-five point two (285.2),  
 2 Code 1950, is amended by striking from line one (1) of subsection two  
 3 (2), paragraph "a", the word "eighteen" and inserting in lieu thereof  
 4 the word, "thirty".

Approved February 3, 1953.