"Any teacher, except a 'new entrant,' with less than five years of service, who has attained sixty years of age, may retire, if a member, by filing with the retirement board an application for retirement. The filing of such application shall retire such member as of the end of the school year then current."

The above quotation from the law means that teachers, over sixty years of age, may file an application for retirement during the school year of 1920-21, but if such retirement is granted by the state retirement board, it is not effective until the end of the school year then current, that is, August 31, 1921, and, as indicated heretofore, pension follows retirement and cannot precede retirement. Such applications for rtirement could well be considered during the school year 1920-21 by the state retirement board in its duties of collecting evidence and verifying records, but the retirement itself and the beginning of any pension upon such retirement, would not operate until August 31, 1921.

In reply to your questions as submitted, and based upon the provisions of the teachers' retirement act, it is therefore the opinion of this department that:

- 1. Under the provisions of section 7896-50 G. C., the names of all teachers to whom the teachers' retirement act applies, must be certified by the employer to the state retirement board, and teachers over seventy years of age prior to September 1, 1920, must be re-employed or re-appointed during the school year 1920-1921, in order to become members of the retirement system.
- 2. The state retirement board is without authority to retire any teacher soon after the beginning of the school year, 1920-21, or at any time during such school year, for the law 'provides in various sections that the retirement of teachers eligible to retirement shall be effective as of the end of the school year then current.
- 3. Retirement of teachers over seventy years of age takes place on August 31st of the school year in which they become members, and the state retirement board shall automatically retire all other teachers who are members at the end of the school year in which the age of seventy is attained. Pension to any teacher could not start on any day prior to the end of the school year in which such teacher was retired.
- 4. Teachers over sixty years of age who have taught prior to September 1, 1920, and are members of the state teachers' retirement system during the school year 1920-21, may retire by filing with the retirement board an application for retirement in accordance with the provisions of section 7896-34 G. C., but retirement and pension would not be effective if granted by the state retirement board until the end of the school year then current.

Respectfully,

JOHN G. PRICE,

Attorney-General.

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APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS IN CHAMPAIGN AND MEDINA COUNTIES.

Columbus, Onio, May 3, 1920.