

Trustees, County Free High School, Authority of. Expenditure of More Than \$10,000 by County Free High School. County Free High School, Expenditure by. Tax Levy, by County Free High School Board.

A county free high school cannot spend more than \$10,000 for a single purpose without the permission of the electors of the county.

Trustees of county free high school can make an order relative to taxation binding upon the succeeding boards, but such board cannot in any one year legally determine the rate of taxation for any succeeding year.

November 25th, 1913.

Hon. T. F. Shea,  
County Attorney,  
Deer Lodge, Montana.

Dear Sir:

I am in receipt of your letter of the 18th instant, submitting the question propounded to you by the president of the Powell County High School, to the effect that

"The board desires to add a thirty thousand dollar addition to the high school, and to meet the cost thereof, to make a tax levy of two and one-half mills in the year 1913, and two and one-half mills in the year 1915. May this legally be done?"

Generally speaking, a school board at this time cannot make a tax levy for future years, nor can the board legally expend any sum in excess of ten thousand dollars for a single purpose without the permission of the electors of the county.

The conclusions reached by you in discussing the question, I believe, are correct. Substantially this same question has been heretofore considered by this department at considerable length, and I will here only make reference to those opinions without discussion.

Opinions of Attorney General, 1910-12, p. 474.

Opinions of Attorney General, 1908-10, p. 355.

Opinions of Attorney General, 1906-08, p. 173.

Yours very truly,

D. M. KELLY,  
Attorney General.