

Tax Levy, Insufficiency of. School District, Where Tax Levy Is Insufficient.

Where the money raised by taxation and otherwise as authorized by law, is insufficient to enable the school district to maintain its school and furnish supplies, etc., the law requiring these things to be done becomes of necessity inoperative.

May 25, 1915.

Hon. Herbert H. Hoar,
County Attorney,
Sidney, Montana.

Dear Sir:

I am in receipt of your letter of May 17th, submitting the question: as to the method of procedure in case the tax levy is not suffi-

cient to enable a school district to maintain the school for the number of months named in the school law?

Chapter 20 of Chapter 76 of the Laws of 1913, contains all the provisions that I have been able to find relating to the finances of a school district. The four mill levy named in Section 2001 and the limit of a ten mill special levy named in Section 2002, appears to be about the sum total of the money that may be raised by taxation for the purposes named in the Section. These levies together with the apportionments provided for in said Chapter 20, constitute the income of the district, and if this income is not sufficient to enable them to maintain the school for nine months in the year, that provision of the law requiring a nine months school would then from necessity become inoperative. Under the provision of Section 2015, the Board may issue bonds for certain purposes, and the district may be able to find relief temporary at least, in this provision. The five mill levy named in Chapter 115 of the Laws of 1915, amending Section 2108 of said Chapter 76, has relation to county free high schools. If an accredited district high school exists, the three mill levy named in Section 2 of Chapter 119, Laws of 1915, may be resorted to.

Yours very truly,

D. M. KELLY,

Attorney General.