

**Schools, Tax Levy for. Tax Levy, for School Purposes.
Maximum Tax Levy, for School Purposes.**

The maximum levy for common school purposes is, four mills general, and ten mills special; for county high school purposes, ten mills. Necessary levies may be made to pay interest upon and to redeem bonds.

March 15, 1915.

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

Dear Sir:

I am in receipt of your recent letter setting forth that the question has arisen several times in your county relative to the tax levy for school purposes and requesting my opinion as to the maximum levy which may be made. Chapter 20 of Chapter 76 of the Laws of the Thirteenth Legislative Assembly relates to common schools. Section 2001 makes it the duty of the Board of County Commissioners of each county to levy an annual tax of four mills on the dollar of the assessed valuation of all taxable property, real and personal, within the county. Section 2002 of the same Chapter, makes it the duty of the Commissioners to levy a special fund to maintain the schools, to furnish additional school facilities and to furnish such appliances and apparatus as may be necessary. As a condition precedent to making the levy for these purposes, the school board must certify to the county commissioners the number of mills per dollar which it is necessary to levy on the property of the district, which may not exceed ten mills. The foregoing sections outline the maximum for common school purposes. Additional levies may only be made to pay the interest when it becomes due, and provide a sinking fund to redeem bonds at their maturity, as provided in Sections 2019 and 2026 and 2033, of the same Chapter. Chapter 21 of Chapter 76 of the 1913 Session Laws relates to county high schools, and where such are maintained, a tax levy may be made under the provisions of Section 2108 of said Chapter, for the payment of teacher's wages, for building purposes, and for the payment of contingent expenses. Be-

fore such a levy be made, the trustees of the county high school must make an estimate of the amount of funds needed for such purpose and present to the board of county commissioners a certified estimate of the rate of tax required to raise the amount desired for such purposes. The tax may not exceed ten mills on the taxable property any one year, and when the tax is levied for the payment of teacher's wages, and for contingent expenses only, it shall not exceed three mills on the dollar. No additional levies may be made for county high school purposes, other than for the purpose of paying interest and redeeming bonds issued for high school purposes.

To summarize: The maximum levy for common school purposes, is four mills general, and ten mills special. The maximum levy for county high school purposes, is ten mills. Necessary levies may be made to pay interest upon and to redeem bonds as indicated.

Yours very truly,

D. M. KELLY,

Attorney General.