

**Schools—Taxes.**

The requirements of chapter 145, laws of 1929, relative to an extra levy to carry on school from July to November of the succeeding year is mandatory. The levy must not exceed 10 mills except for the year 1930 for which year 3 mills additional shall be levied when necessary.

Miss Clara B. Anderson,  
County Superintendent of Schools,  
Ryegate, Montana.

June 19, 1929.

My dear Miss Anderson:

You have requested an opinion relative to Section 1203 as amended by Chapter 145, Laws of 1929, with respect to whether it is mandatory on the board to certify the extra levy necessary to carry on school from July to November of the succeeding school year.

The provisions relative to the levy to cover the additional period, in my opinion, are mandatory within the limits of the levy. The language of the section both as to the amount required to maintain a school for the current year as well as to meet requirements for the period of the succeeding year from July to November is that "the trustees of each school district shall" certify the amount required. It further provides "in case the board of trustees of any school shall fail to certify the amount they are required to certify \* \* \* at the time herein specified, the county superintendent shall ascertain the amount of money needed by the district for such purposes, and advise the county commissioners, on or before the time designated by law for the levy or tax, of the amount required by such school district."

The combined amount of the levy for both purposes must not exceed

ten mills, except for the period July 1st to November 30, 1930; 3 mills in addition to the 10 mills may be levied by the board in 1929. While the statute uses the word "may" with respect to this additional 3 mills, this was not intended to change the mandatory requirement that the extra taxes be levied, but was intended to permit the board, if necessary, to exceed the 10-mill levy for the first year. It **must** levy the additional taxes, and for the first year it may exceed the 10 mills when necessary to do so to the extent of 3 mills; but thereafter the regular and extra levies must not exceed 10 mills.

It is therefore my opinion that the provisions of the act relative to the supplemental levy are mandatory.

Very truly yours,

L. A. FOOT,  
Attorney General.