

**Abandoned Districts—Tax Levies—Bonded Debt—Maintenance—School Districts—Assessment.**

Where districts are abandoned as provided by section 970, R.C.M. 1921 as amended, the abandoned territory is still subject to a levy to pay bonded debt; abandoned territory not required to pay any part of debt of district to which attached; it is required to pay levy for maintenance of school.

Miss Matilda Jennings,  
County Superintendent of Schools,  
Harlowton, Montana.

July 2, 1931.

My dear Miss Jennings:

Your letter addressed to Miss Elizabeth Ireland, State Superintendent of Public Instruction, has been referred to this office for reply.

You wish to know whether a district that has been declared abandoned under section 970, as amended, must be separately assessed for its previous debt and at the same time be assessed for school purposes by the district to which it has been joined.

Section 970 provides:

“That whenever a school district is ordered abandoned and there is any indebtedness outstanding against the district represented by registered warrants or bonds, or both, and there is not sufficient money in the funds of the district to pay the same, all money in the funds of the district shall be set aside and applied in payment of such indebtedness and there shall be levied annually, in the manner provided by law, a tax against all property within the boundaries of such district, as the same existed when such indebtedness was incurred, sufficient to pay such indebtedness as it matures, with all interest becoming due thereon.”

This language seems perfectly clear and requires the assessor to keep separate accounts of the district's indebtedness as it existed at the time the indebtedness was incurred, and also requires a separate provision for such levies as may be necessary to take care of and discharge the debt.

This section does not provide for the disposition of the school property; presumably the title to school buildings and other school property of the abandoned district passes to the district to which the territory is attached although the taxpayers of the abandoned district are required to keep on paying the indebtedness, part of which may be bonded debt created for the construction of the buildings.

If the district to which the territory is attached has bonded indebtedness incurred to build a school house the levy for interest and sinking fund to repay the debt should not be included in the levy on the territory attached. It would be unfair to the territory attached to include this indebtedness in the levy on such territory and make no allowance for the property which belonged to such district. The territory, of course, will have to share in the levy for maintenance the same as the territory to which it is attached, but should not be charged with any part of a levy made to pay bonded debt for buildings in the district to which attached.

Very truly yours,

L. A. FOOT,

Attorney General.