

**Warrants—School Districts—Budget—Levies.**

Warrants may be issued by school districts within the budget appropriation and within levies made. Levies made to maintain school from July to December of succeeding year may not be used to pay warrants issued in the current year.

Mr. Charles F. Huppe,  
County Attorney,  
Roundup, Montana.

September 21, 1931.

My dear Mr. Huppe:

You have sent me a request from school district No. 55 of your county for an opinion as to whether warrants may be registered by the district against taxes which have been levied but which are not yet collected where the expenditures for which the warrants are issued are provided for in the school budget.

School districts may issue warrants against taxes levied but not yet collected and if there are no moneys in the treasury with which to pay them the warrants may be registered, provided, of course, that the warrants issued are within the budget appropriations of the district.

In determining the amount of moneys that will be received from the current levy there must be excluded, however, those which will accrue by reason of that part of the levy which is made to maintain schools from July to December of the succeeding year. The law specifically provides that the moneys arising from the levy that is made for maintaining the schools during the period from July to December of the following year can be used only for that purpose and not for paying expenses incurred during the year in which the levy is made.

Very truly yours,

L. A. FOOT,  
Attorney General.