

**Section 87, Chapter 148 Laws 1931—Delinquent Taxes—  
Taxes—Anticipated Revenue.**

Delinquent taxes cannot be considered anticipated revenue so as to permit warrants to be issued against them.

Mr. M. P. Moe,  
State High School Supervisor,  
Helena, Montana.

January 8, 1932.

My dear Mr. Moe:

You have requested my opinion regarding the last four lines of section 87 of the high school code (chapter 148, laws 1931) which read as follows:

“ \* \* \* however, that nothing herein contained shall be construed as preventing any school district from voting upon itself an additional levy for high school purposes, in accordance with the general school laws pertaining to election for voting additional levies.”

You wish to know whether this permits a school district in which a county high school is located to vote a levy on itself for the use of that county high school.

In my opinion, this does not. It is further my opinion that it does not apply to any school district excepting a school district maintaining a high school as the proviso must be read in connection with the entire section and the entire section dealing with levies for high school purposes.

Your second question is as follows:

“A high school budget is approved for \$10,000 for maintenance and \$2000 for outstanding warrants or a total of \$12,000. There are \$2000 of delinquent taxes. The income from the county high school levy is \$9000, from miscellaneous sources \$1000, and from delinquent taxes \$2000 or the total maximum income is \$12,000.”

You wish to know if the \$2000 delinquent taxes may be included as anticipated revenue in determining the maximum income for the year. In my opinion, it may not. Delinquent taxes cannot be taken into account as anticipated revenue. They have presumably already been anticipated and warrants issued against them. At any rate, after they are delinquent they cannot be considered as anticipated revenue of any kind as they may never be fully collected.

Very truly yours,

L. A. FOOT,

Attorney General.