

**Opinion No. 191****Taxation—Special Levies—School  
Districts—Statutes.**

HELD: Chapter 146, Laws of 1931, provides a complete procedure for the levying of a special tax by school districts, and said procedure is exclusive.

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May 4, 1933

You have requested a construction of sections 6 and 7 of Chapter 146 of the Laws of 1931 relating to levying special tax by school districts.

Section 7 of the above Chapter provides two methods of providing for the extra levy which may be determined upon by the board of trustees. First, if it can be determined what the levy shall be it shall be submitted at the regular annual April election, and second, if it cannot be determined in time to be submitted to the electors at the regular annual election a special election must be held on or before July 1.

It is the opinion of this office that a submission of the question at any other time would not be legal. When

the statutes provide for a specific remedy in any instance it must be followed, and as it has provided what appears to be a complete remedy to meet such a situation and specified the time that such election shall be held, the statute will control.