

and it would seem to me the money so collected would be available for the specific purposes indicated and the separate amounts could be definitely ascertained from the county records.

Section 26 of the same statute provides for the penalty upon the part of the county commissioners for failure to make this levy and the procedure in case it is not made. If this has been done, it would certainly appear that sufficient funds should be available to take care of the interest as the general fund comes from exactly the same sources. If there is lacking money in the special funds to take care of the interest I would recommend that money might be taken from the general fund of the county for that purpose.

Opinion No. 267

**Counties—Bonds—Interest—Special
Levies—Funds.**

HELD: If money is lacking in the special funds provided for by Section 25, Chapter 188, Laws of 1931, to pay the interest on county bonds, money may be taken from the general fund of the county for that purpose.

July 8, 1933.

You advise that the county is unable to pay the interest on its bonds, and ask for advice under the circumstances.

Section 25, Chapter 188, Laws of 1931, provides that the board of county commissioners must levy a separate and special tax upon all taxable property in the county, for the payment of interest on and principal of each series or issue of bonds outstanding, and the tax levy for any one series or issue of bonds must be entirely separate and distinct from such levy for any other series or issue of bonds. Under this statute the levies are made separately