

No. 167

**HIGH SCHOOL TAX LEVY FUND—COUNTY SUPERIN-
TENDENT—HIGH SCHOOL DISTRICTS—
COUNTY HIGH SCHOOLS**

Held: After June apportionment to each district maintaining a high school, any amount remaining in county-wide "high school tax levy fund" shall be reapportioned among high school districts and county high schools which have not received full amount; but no such district or county high school shall receive any amount in excess of the budgeted amount required from said fund. Any amount remaining shall remain in the high school tax levy fund.

July 12, 1941.

Mr. Oscar C. Hauge
County Attorney
Hill County
Havre, Montana

Dear Mr. Hauge:

You have submitted the following question:

What is the duty of the county superintendent of schools where it is found, after apportioning the June "high school tax levy fund" among the several school districts in the county maintaining a high

school, that each such district will receive more than the total amount from all apportionments during the school year than is required to be raised therefor by the county-wide tax levy?

Section 1263.11, as amended by Chapter 131, Laws of Montana, 1941, under (b) provides as follows:

"The county superintendent of schools, in making such apportionments, shall use and follow the method which he shall deem best under the particular conditions existing in his respective county; provided that no school district or county high school shall receive in any one school year from both of the apportionments made in such year any amount in excess of the amount shown by its high school budget to be raised therefor by the county-wide high school tax levy. If, after making the June apportionment it is found that any amount remains in the high school tax levy fund, it may be reapportioned, among those districts, including county high school, which have not received from such apportionments the full amounts shown in their budgets as being required to be raised therefor by the county-wide high school tax levy, but on any such reapportionment no school district or county high school shall receive, such an amount as will make the total amount received from all apportionments during the school year exceed the amount shown in its budget as being required to be raised therefor by the county-wide tax levy."

It must be noted the section provides **no school district or county high school shall receive in any one school year from both of the apportionments made in such year any amount in excess of the amount shown by its high school budget to be raised therefor by the county-wide high school tax levy.**

The section provides if—after the county superintendent makes the June apportionment—it is found any amount remains in the high school tax levy fund, the county superintendent may then reapportion the same among those districts—including county high school—which have not received from such apportionments the full amounts shown in their budgets as being required to be raised therefor by the county-wide high school tax levy; but on any such reapportionment **no school district or county high school shall receive such an amount as will make the total amount received from all apportionments during the school year exceed the amount shown in its budget as being required to be raised therefor by the county-wide tax levy.**

It is therefore apparent—and I agree with you in your opinion—any excess fund, remaining after the above-mentioned apportionments, shall be and remain in the "high school tax levy fund" and such excess will be set out in the budget next succeeding as "cash on hand."

Sincerely yours,

JOHN W. BONNER
Attorney General