

Dear Mr. Conwell:

You submit the following statement of facts:

"On June 26th a special election was held under the provisions of Chapter 114, Laws of 1935, to vote a five mill levy for the purpose of securing housing for the school busses belonging to School District No. 33 of Carbon County, Montana. The election was properly noticed and held in accordance with law and carried unanimously. Now the school board of this District No. 33 wishes to know if they can expend said money to purchase a building already properly fitted for heating and lighting for such purpose even though said building is not located on the school grounds of said district."

You ask my opinion whether the school district may use the money so voted for the purchase of the building referred to in your statement. I assume the purchase also contemplates either the title to the land, a long term lease, or an easement.

Section 1219, Revised Codes of Montana, 1935, provides for a special levy, upon the approval of qualified electors, for certain purposes therein specified, including "any other purposes necessary for the proper operation and maintenance of the schools in said district."

Section 1221, Revised Codes of Montana, 1935, provides the question of the special levy must specifically state the purpose for which the levy is to be made, and if authorized, the money raised by the levy shall be used for the specified purpose only.

Your statement indicates the school district owns certain busses used in transportation of pupils. It would follow the housing of these busses is proper and would come within the clause above cited "any other purpose necessary for the proper operation and maintenance of the schools in said district," as the board of trustees is authorized by Section 3 of Chapter 152, Laws of 1941, to purchase, or rent and provide for the upkeep, care and operation of school busses.

Assuming the question submitted to the qualified electors was specific in stating the special levy was to be used for the purpose of purchasing a building for housing the busses, it is my opinion

**Opinion No. 87.**

**School Districts—Taxation—Expenditure of Money From Special Levy.**

Held: Board of trustees of school district authorized to purchase building for housing busses, when matter of special levy has been submitted to qualified electors, and specific question submitted was purchase of building for such purpose.

July 9, 1943.

Mr. E. P. Conwell  
County Attorney  
Carbon County  
Red Lodge, Montana

the school board is authorized to proceed with the purchase.

Sincerely yours,  
R. V. BOTTOMLY  
Attorney General