

Opinion No. 12-912

June 21, 1912

BY: FRANK W. CLANCY, Attorney General

TO: Mr. Rupert F. Asplund, Chief Clerk, Department of Education, Santa Fe, N. M.

SCHOOLS.

A special school district tax cannot exceed 15 mills.

OPINION

{*50} I have received your letter of the 21st instant in which you ask whether it would be proper to hold that where school levies in rural districts have been voted up to the limit of 20 mills, such levies shall be made by the county commissioners for the coming year, notwithstanding the limit of 15 mills fixed by the law passed by the last legislature.

The last law took effect immediately upon its passage and approval on the 10th day of June. By Section 8 it directs the county commissioners of each county annually, at the time of levying other taxes, to levy a special tax on each school district, which shall not exceed 15 mills in the country districts. The time for levying other taxes has not yet arrived, and when it does arrive, this new law will restrain the commissioners from levying more than 15 mills as a special tax in the rural districts. The school directors and the people of school districts, have nothing to do with levying or voting the tax, yet furnishing the commissioners with an advisory estimate.

A special school district tax cannot exceed 15 mills. I return herewith the letters which you enclosed.