

Opinion No. 20-2513

March 13, 1920

BY: N. D. MEYER, Assistant Attorney General

TO: Mr. Ralph G. Roberson, Deputy Treasurer, Estancia, New Mexico.

Disposition of Funds of Consolidated School Districts.

OPINION

We have your letter of March fourth in which you inform us that the moneys now standing to the credit of school district twenty in Torrance County, which is now known as school district thirteen of Lincoln County by virtue of having been consolidated with said district thirteen under an act of the legislature of 1919, is money which was derived from general school levies, special school levies, poll taxes and appropriations during the years of 1913, to 1918 inclusive, and the first two quarters of 1919.

It is my opinion that any part of said money which stood to the credit of school district twenty on June 30, 1919, which was derived from a special levy in said district, all poll taxes and money derived from any levy made for the purchase of a school site, etc., or to establish a sinking fund or interest fund for said district, should be paid over to the county board of education of Lincoln County.

Any balance to the credit of school district twenty which was derived from general school levies, both county and state, and from the sources mentioned in Section 4934 of the Code to which you are referred, for the years of 1913 to 1918 inclusive, should revert to the general county school fund of Torrance County. However, any unexpended balance to the credit of school district twenty on June 30, 1919, which was apportioned to said district during the first two quarters of the year 1919, derived from any source whatsoever, should also be paid over to the county board of education of Lincoln County. The reason for this is plain, because any money which remained unexpended on June 30, 1919, should be at the disposal of the county board of education of the dominant county and the board of school directors of school district thirteen to defray any necessary expenses incurred during the balance of the year 1919.

In the handling of school funds in reference to that portion of the consolidated district which lies in Torrance County, you are to be guided by the provisions of Section 2, Chapter 14 of the Laws of 1919.

I believe that the method of handling the school funds which remained to the credit of school district twenty at the time of the consolidation of school district thirteen of Lincoln County suggested in this opinion, is equitable and workable. There is no law setting forth any specific course to be followed, in fact, our existing statutes complicate the situation rather than clarify it.