

**Opinion No. 20-2536**

April 7, 1920

**BY:** N. D. MEYER, Assistant Attorney General

**TO:** B. Jacobson, Mayor, Belen, New Mexico.

Disposition of School Funds Between Rural and Municipal Districts.

**OPINION**

In answer to your oral request for an opinion from this office as to the law which provides for the apportionment of school moneys in municipal districts, and also the law which directs the county treasurer to turn over school money belonging to a municipal school district to the treasurer thereof, beg to advise:

First. Section 12 of Chapter 105 of the laws of 1917 specifically provides that the county superintendent and the county board of education shall apportion the county school funds to the credit of the several districts within the county in proportion to the number of school children residing in each of said districts. This provision applies to the apportionment of that part of the school money to which a municipal district is entitled, and it makes it the duty of the county superintendent of schools and the county board of education to apportion to municipal school districts that part of a common school fund to which they are entitled.

As to the county treasurer turning over to the municipality the money so apportioned to them under the provisions of Section 12, Chapter 105, I beg to refer you to Sections 5477 and 5480 of the Code, which provide that on or before the tenth day of each month the county treasurer shall make a written report in triplicate showing all moneys collected and received by him during the preceding month, and also showing the amount belonging to the state and all municipalities in his county. A copy of said report shall be filed with the county clerk, one with the state treasurer and one with the traveling auditor. It is further required by these sections that all money collected which belongs to any municipality, should be paid over to the treasurer thereof. I think this sufficiently answers your second question.