

Opinion No. 24-3779

August 21, 1924

BY: MILTON J. HELMICK, Attorney General

TO: Requested by: Miss Isabel Eckles, Supt. of Public Instruction, Santa Fe, New Mexico.

Taxpayers of a School District Must Bear Expenses of School Equipment Designed for Use of Children of Non-Taxpayers.

OPINION

{*161} This inquiry arises upon the following facts: In the Central School District of Grant County there are two school buildings, one at the town of Central and one at Ft. Bayard. Desks and other equipment are needed at the Ft. Bayard building, and in making up the budget for the Central District it is proposed to include the costs of this equipment, which will be raised by a special levy, on the district. The legality of this plan has been questioned on the ground that this levy will have to be borne by the taxpayers of the town of Central and the immediate vicinity, because there are few, if any, taxpayers at Ft. Bayard.

It seems quite clear to me that the expense of desks and equipment for the Ft. Bayard school is a proper budget item. Every child of school age in the state must be furnished school facilities, and it is quite inconsequential whether the children's parents are taxpayers or not. There is and can be no distinction made in this regard, and the taxpayer of any school district must bear the burden of the education of all the children in the district. The fact that the Ft. Bayard children are accommodated in a separate school for convenience does not affect the situation; if these children were accommodated at the town of Central the desks and equipment would still be necessary and the taxpayers of the Central District would have to pay for them in any event.