Opinion No. 53-5793

August 3, 1953

BY: RICHARD H. ROBINSON, Attorney General

TO: Mr. O. J. Holder Educational Budget Auditor P. O. Box 668 Santa Fe, New Mexico

{*202} In your letter dated July 27, 1953, you refer to Senate Bill No. 101, which is Chapter 115, Laws of 1953, Section 10, and inquire whether the additional levy by a school district to pay paving assessment liens may be outside the 20 mill constitutional limitation.

This Section of the 1953 Law merely authorizes Municipal Boards Education to make a levy in order to pay such paving assessment liens but since the 20 mill limitation is constitutional the Legislative authorization {*203} for such a levy would be invalid if it authorized the levy outside the 20 mills.

Therefore it is our opinion that such a levy may only be made within the 20 mill limitation.

By: C. C. McCulloh

1st. Asst. Attorney Gen.