

Opinion No. 14-1278

July 18, 1914

BY: FRANK W. CLANCY, Attorney General

TO: Mr. S. C. Hunter, Chairman, Board of Education, Texico, New Mexico.

SCHOOLS.

Whole county subject to tax levy for county high school fund.

OPINION

{*139} I have just received your letter of the 17th inst. asking whether or not, in the establishment of a county high school, only the district in which the school is established is taxed for the maintenance of the same. You say further that it has been held out that only the Melrose District in your county, in which it is proposed to establish such a high school, will be taxed for the maintenance of the school, but you do not understand how the whole county can vote to establish the school and all the county be free from taxation except the particular district where the school is established.

{*140} Your view is quite correct, as you will see by reference to Sections 6, 7 and 8 of Chapter 57 of the Laws of 1912. Section 7 is amended by Chapter 20 of the Laws of 1913, but not so as to affect this question. Sections 6 and 7 provide for a county levy to be known as the "county high school levy." which shall not exceed two mills on the dollar and Section 7 provides for the certification of the levy to the county clerk who, in turn, certifies the same to the assessor, who must place the levy on the tax rolls and the taxes are to be collected in the same manner as other taxes, and when collected are to be placed to the credit of the district, or districts, where the county high school or schools are situated, in a separate fund known as the "county high school fund." It is perfectly plain that the whole county is subject to this tax. The only special burden imposed upon the district where the high school is established is that of bearing the cost of site, location of buildings and erection and cost thereof, in accordance with the provisions of said Section 8, which section specifically declares that the county high school fund shall be used only for the maintenance and operation of the high school. By Section 9 of the Act, it is made the duty of the Board of Education or directors of the district where the school is established, as soon as practicable, to secure the necessary site and buildings and authority is given to bond the district for that purpose.