

Opinion No. 21-2943

April 30, 1921

BY: A. M. EDWARDS, Assistant Attorney General

TO: Mr. John Joerns, State Educational Auditor, Santa Fe, New Mexico.

Law Providing for Payment School Warrants Amends Bateman Act.

OPINION

{*51} This office is in receipt of your letter of April 26th, asking whether Chapter 46 of the Laws of 1921, being an act to amend section 4855 of the 1915 Codification as amended by section 17 of Chapter 105 of the Laws of 1917, in effect repeals the Bateman Act (sections 1227-30 (1915 Codification), as applied to school warrants.

Insofar as this act permits the issuance of school warrants when funds are not available, it is an amendment of the Bateman Act. The act provides that warrants shall be paid in consecutive order "when funds are thereafter available" and that no other warrants shall be paid out of "such available fund."

Under section 1232, the current year of school districts begins on September first and ends on August 31 of the following year. The Bateman Act requires that all moneys collected for one year shall be disbursed only for the payment of the obligations of that year.

It is a rule of statutory construction that where the wording of two acts can be reconciled so that the latter act does not conflict with the former, the two should be thus construed together. Furthermore, if the legislature had intended that the provisions of the Bateman act should not apply to the payment of school warrants it would doubtless have so provided in the act.

We believe, therefore, that warrants issued and stamped "no funds" are to be paid from any funds accruing to the school fund for the current school year in which the warrants are issued. If at {*52} the end of the school year, there are not sufficient funds to pay the last numbered warrants for that year they can thereafter be paid from moneys coming into the fund from delinquent taxes.