

Opinion No. 21-3102

August 26, 1921

BY: A. M. EDWARDS, Assistant Attorney General

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

Levies for County High Schools.

OPINION

{*86} You have asked this office to construe Section 37 of Chapter 105 of the Laws of 1917 with reference to the levy provided in said section for county high schools.

This section states that it is an amendment of Section 4967 of the 1915 Codification. The number of the section of the 1915 Codification is misquoted, as it is evident that it is intended to amend Section 4968. Assuming that Section 37 of Chapter 105 of the Laws of 1917 is an amendment of Section 4968 of the 1915 Codification, it would seem that the limit of the levy for county high school purposes is two mills on the dollar. Section 4968 provides that such a levy shall be an additional levy, while the amendatory section provides that the levy shall not exceed two mills on the dollar. The object of this levy is to provide for the maintenance of county high schools. The funds are to be placed in a separate fund called the "County High School Fund."

We are of the opinion, therefore, that the levy not to exceed two mills for county high school purposes must provide the fund to maintain such county high schools.