

CHAPTER 127

SCHOOL TAXES; SCHOOL FUNDS

**127.01 STATE SCHOOL TAX.**

State aid received in excess of maintenance requirements may be used to retire the district's bonded indebtedness to the state. OAG May 21, 1945 (168).

**127.02 COUNTY SCHOOL TAX.**

After it has been listed by the assessor in the original district, a tract of land is transferred to another district, the county auditor must spread the tax on such parcel as a part of the original district. OAG Sept. 24, 1945 (166-e-10).

**127.03 DISTRICT SCHOOL TAX.**

If a town is liable to the county for its proportionate share of certain losses due to insolvency of certain county depositories, the proper method to compel payment is by mandamus. The county officers may not withhold the town's share of the current taxes collected. State ex rel v County of Pennington, 211 M 569, 2 NW(2d) 41.

Taxes levied before consolidation must be spread only upon property in the district which made the levy. OAG Dec. 4, 1946 (519-m).

**127.04 LEVIES FOR SCHOOL HOUSES AND SITES.**

Except for districts governed by special act or under charter powers, a school board may spend such sums for "capital outlay" as it considers prudent subject only to limitations of the tax levies in section 127.04, and the limitations on public indebtedness in chapter 475. OAG Dec. 17, 1946 (519-m).

Municipal bond procedure. 20 MLR 583.

**127.05 LIMITATION OF TAX RATE ON AGRICULTURAL LANDS.**

Amended by L. 1947 c. 228 s. 1.

A fair construction of section 128.11 in the case of agricultural lands requires a levy of 30 mills or the highest rate permitted by section 127.05. 1944 OAG 126, Dec. 7, 1943 (168-D).

Agricultural lands must be included under the provisions of L. 1943, c. 655. 1944 OAG 127, May 11, 1943 (168-D).

The tax levy is for maintenance only and does not apply in case of capital expenditure. OAG Oct. 4, 1944 (519-m).

The levy authorized by L. 1945, c. 408, is an additional levy and should be spread against taxable property separate from the first levy. OAG May 21, 1945 (519-m).

This section applies to consolidated school districts as well as other districts, and that even if it maintains a high school. OAG Nov. 20, 1945 (519-m).

**127.06 DISTRIBUTION OF UNEXPENDED SCHOOL FUNDS IN CERTAIN DISTRICTS.**

Where a child comes to school from a district where no school has been held for five years, the ten dollars aid is payable to the district where he attends. OAG June 6, 1945 (531-i).

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## 127.07 DEPOSITORIES OF SCHOOL FUNDS.

Bank, orally designated as school depository, receiving money, giving bond, acquiescing to terms of deposit, cannot complain that it was not legally designated, nor that the board's instructions were unauthorized. *Richfield Bank v Amer. Surety*, 39 F(2d) 387.

Municipal bond procedure. 20 MLR 583.