

proved by the State Board of Education before any appropriation will be made by such State Board for the salary of the teacher of any such Department."

From the regulation as above quoted, it appears that County Boards of Public Instruction only have authority to nominate teachers for Teacher Training Departments and that such nominations must be confirmed by the State Board of Education before becoming effective.

Respectfully submitted,

T. F. WEST,

Attorney General.

---

BOARD OF PUBLIC INSTRUCTION—AUTHORITY  
OVER EXPENDITURE OF FUNDS OF SPECIAL  
TAX DISTRICTS.

Tallahassee, Fla., May 25, 1916.

*Hon. W. N. Sheats,*  
*State Superintendent,*  
*Tallahassee, Fla.*

Dear Sir:—

I have your communication of April 25th, submitting the following inquiries:

"1. Has a County Board of Public Instruction authority to place a limit upon the amount of an order which the Board of Trustees of a Special Tax School District may make upon the funds of that District, provided that no debt upon the District is thereby created?

"2. Has a County Board of Public Instruction authority to borrow the funds of a Special Tax School District without or with the consent of the Trustees of that District?

"3. Has a County Board of Public Instruction au-

thority to pay any bills for a Special Tax School District without an order for such payment from the Trustees of that District?"

In reply, I beg to advise that Sections 409, 410 and 413 of the General Statutes define the manner in which Special Tax School District funds raised in this State shall be disbursed.

Section 409 of the General Statutes is as follows:

"409. Application of School Funds.—The board of trustees shall have the further right to say what proportion of the school funds raised within the district shall be applied in any year to buildings, repairs on buildings, to school libraries, to salaries of teachers and to other educational purposes; Provided, That they shall make a fair and equitable distribution of the funds among all the schools in the special tax school district, which shall be shown in their itemized estimate."

That part of Section 410 which is pertinent is as follows:

"It shall be the duty of these trustees on or before the first day of June in each year, to prepare an itemized estimate, showing the amount of money necessary and likely to be raised for the supplement of the county school funds appropriated to the district for the next ensuing scholastic year, and to certify therein the rate of millage to be assessed and collected upon the taxable property within the special tax school district for that year. This estimate shall set forth clearly the apportionment of money raised within the district, prorated to each school within the district, stating the amount that will be applied to the salaries of teachers, buildings, furniture or for other educational purposes."

That part of Section 413 which is pertinent is as follows:

"The special tax fund set apart by the board of trustees for the payment of teachers shall not be subject to requi-



sition for any other purpose by said trustees; the fund estimated for other educational purposes shall be paid out by warrants of the board of public instruction of the county upon the county treasurer, and said warrants to be based upon requisitions made by the board of trustees, accompanied by itemized bills for things purchased or work performed. All special funds collected within a school district shall be disbursed solely for school purposes within the district in which the tax is collected, and, as near as practicable, in the year in which the tax is collected, upon the recommendation of the board of trustees."

In view of the law as above quoted, it appears that as long as the special tax school district trustees are living in compliance therewith, the board of public instruction would have no authority to place any limitation on their conduct.

In reply to your second inquiry, will state that I know of no law authorizing boards of public instruction to borrow special tax school district funds.

Your third question is clearly answered by that part of Section 413 which is quoted above.

Respectfully submitted,

T. F. WEST,  
Attorney General.