

SPECIAL TAX SCHOOL DISTRICT, APPORTION-
MENT OF TAXES IN—REAPPORTIONMENT OF
UNUSED FUNDS.

Tallahassee, Fla., Feb. 1, 1913.

*Hon. W. N. Sheats,
State Supt. of Public Instruction,
Tallahassee, Fla.*

Dear Sir:—

Your communication of January 31st, 1913, has been received, which reads as follows:

"Please give us your opinion on the following subjects:

Where a Special Tax School District has two or more schools within its territory, upon what basis shall the distribution of the school funds be made; upon the number of children of school age in each individual district, the enrollment in school, the average attendance in the school, or the taxes paid by the patrons of each individual school?

If any one of the schools does not use the funds apportioned to it in any one year, will it be entitled to those funds in the next school year, or do they revert to the original fund of the entire district?"

In answer to the first question of your communication, will advise that it is my opinion that Section 410 General Statutes (Paragraph 95 Regulations of Department of Education, 1911), providing that:

"It shall be the duty of the Trustees on or before the first day of June in each year to prepare an itemized estimate, showing the amount of money necessary likely to be raised for the supplement of the county school funds apportioned to the district for the next ensuing scholastic year, and to certify therein the rate of millage voted to be assessed and collected from the taxable property

within the special 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 other educational purposes."

And Section 409 General Statutes (Paragraph 94 of School Laws) providing that:

The Board of Trustees of that school district, "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 statement;"

is all the law we have controlling the matter. There is no set rule as to what the unit or basis shall be in apportioning the funds by the Trustees among the schools of the subdistrict, but it should conform to the estimate required to be furnished to the County Board by the Trustees, as provided in Section 410 (Paragraph 95). In other words, the matter is left to the sound discretion of the trustees of the sub-school district, and the apportionment should be made in view of all the bases enumerated in your first question, including the grades to be taught.

Answering the second question of your communication, will advise that Section 327 General Statutes, providing for the re-apportionment of unused funds of any school in a county, reading as follows:

"Any public schools in the county failing to complete its public term before the termination of the school year, shall, if such lost time of such term be not made up within the next school year thereafter, forfeit the proportion of its financial apportionment not used by neglecting or failing to maintain a school for the full term of school in that county, and in that case all moneys so forfeited shall be apportioned among the several schools of the county at the next annual apportionment," is all the law we have controlling this matter. I would infer from Section 327

that the Board of Trustees of a school district should in like manner apportion among the schools of the district, the unused district funds of any school in the district.

In the above duties enumerated, it is intended by the law that "the powers of Trustees shall not be those of control, but of supervision only."

The above Section 327 was for some reason not included in the Digest of the School Laws compiled by the State Superintendent in 1911.

Respectfully submitted,

T. F. WEST,

Attorney General.

TEACHER'S CERTIFICATE FURNISHED UPON
PRESENTING DIPLOMAS GRANTED AFTER
LAW PASSED.

Tallahassee, Fla., June 18, 1913.

*Hon. W. N. Sheats,
State Supt. of Public Instruction,
Tallahassee, Florida.*

Dear Sir:—

Yours of 11th inst. has been received. I note your inquiry, which is stated as follows:

"Please give your opinion on the following matter: Does the recent law, providing that certain graduates of our State University and College for Women may be granted certificates upon their diplomas, apply to those who graduated before that Act became a law, or only to those who graduate after it became a law?"