

I think, therefore, that a sub-district embracing the entire county is probably unauthorized and that the validity of such district would be doubtful.

The Attorney General is not authorized to officially advise in a case of this kind and, therefore, what is said in this letter cannot be regarded as an official expression from this office.

Yours very truly,

T. F. WEST,

Attorney General.

SCHOOL DISTRICTS—SPECIAL TAX TRUSTEES— MILLAGE.

Tallahassee, Fla., February 2, 1917.

My Dear Sir:

I have your communication of January 31st relative to the enlargement of special tax school districts in this State, and in reply beg to advise that Section 400 of the General Statutes provides for the creation of such special tax school districts, and that Section 401 of the General Statutes provides that all such special tax school districts shall continue until disestablished or changed by like proceedings as those by which they were created.

Construing these two statutes together it would seem that the legislature contemplated that when a special tax school district was created and the trustees elected and the millage assessed, such trustees would hold for the ensuing two years, and the millage voted would be collectable for the ensuing two years; and that if a district should be enlarged in the meantime that the enlarged portion would become a part of the original district, under the terms and conditions already imposed.

It might be possible, however, as the law is not specific, that our courts would take a different view.

Section 404 of the General Statutes provides that all special tax school districts elections, except as provided in this act, shall be held and conducted in the manner prescribed by law for holding general elections. Section 209 of the General Statutes, affecting general elections, provides that the polls shall open at 8 o'clock. If it could be made affirmatively to appear that electors entitled to vote were deprived of their franchise by reason of the fact that the polls did not open till 12 o'clock, I am inclined to the view that such election would not be valid.

The Attorney General is not authorized to officially advise in the matter of this kind. This is merely to assist you in arriving at a proper conclusion in the premises, which I shall take pleasure in doing at any time.

Yours very truly,

T. F. WEST,
Attorney General.

SCHOOL DISTRICTS, SPECIAL BOND ISSUE.

Tallahassee, Fla., February 2, 1917.

My Dear Sir:

I have your communication of January 31st, and in reply beg to advise that Chapter 6542, Acts of 1913, providing for the issuance of bonds by special tax school districts in this State, places no limitation on the amount of such bonds a district may issue.

Section 2 of the act above referred to provides that the Board of Public Instruction by resolution may determine the amount of such bonds to be issued, and in de-