



**THE ATTORNEY GENERAL
OF TEXAS**

GERALD C. MANN

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ATTORNEY GENERAL

AUSTIN 11, TEXAS

Honorable Jean Rodgers
County Attorney
Hardeman County
Quanah, Texas

Dear Sir:

Opinion Number O-2555

Re: Can a school district lawfully issue bonds to repair the present school building and to take up and discharge the warrants outstanding that were given in payment of the supplies and equipment as set forth, all of which vouchers are now past due?

We are in receipt of your opinion request of recent date, and quote from your letter as follows:

"I have been asked by the County Superintendent of Hardeman County to submit to you the following, reference to issuance of bonds by the King Common Consolidated School District.

"Beginning in the school year of 1931-32 this school district had an unpaid account for equipment in the sum of \$105.00.

"During the school year of 1933-34 the district had an unpaid account for school equipment of \$1586.00.

"For the school year of 1934-35 there were unpaid accounts for school equipment and supplies such as paint, lumber and the like in the sum of \$1017.00.

"For the school year of 1935-36 there was an unpaid balance for seats, typewriters, radiators in the sum of \$1234.22.

"The school year of 1937-38 there was an unpaid balance of \$69.45 which was for lumber and other like supplies. In the same year of 1938-39 there was an unpaid balance of \$8.20.

"As each of these accounts were created the

school district would issue to the party or the corporation a school voucher payable out of the current funds for the year in which they were issued. There are not sufficient taxes paid to take up the vouchers as they mature and there are not sufficient delinquent taxes unpaid to take up the vouchers for the respective years for which they were issued.

"The school district needs to do some repairs on the school building and would like to pay all of the back debts out of a bond issue. Please advise me the following:

"Can a school district lawfully issue bonds to repair the present school building and to take up and discharge the warrants outstanding that were given in payment of the supplies and equipment as stated above, all of which vouchers are now past due, some of them as you will notice are past due for a good many years?"

It is the opinion of this department that a school district may lawfully issue bonds to repair the present school building under the authority of Article 2784 of the Revised Civil Statutes of Texas, which provides, in part, that such bonds may be issued "for the purchase, construction, repair or equipment of public free school buildings within the limits of such district, and the purchase of the necessary sites therefor." However, this department has held in Opinion Number 0-846, a copy of which is enclosed, that bonds cannot be issued by a school district for the purpose of paying past due obligations.

Trusting that this answers your question, we are

Yours very truly

ATTORNEY GENERAL OF TEXAS

By Claud O. Boothman
Assistant

COB:s
APPROVED Aug.9, 1940
Grover Sellers
First Assistant Attorney General
APPROVED: Opinion Committee by BWB, Chairman