Section 4115, as amended by the Acts of 1911, authorizes the Board of Education to enlarge the boundaries of any special tax district created under this section or by special act of the General Assembly, so as to include any contiguous territory. The words "contiguous territory" refer to territory not included in some other tax district. The suit under consideration authorizes an enlargement and not an abridgment of the territory.

Section 4129, as amended by the Act of 1911, empowers the County Board of Education to change the boundary lines between local tax districts, but does not authorize the Board to change the lines between a local tax district and a special tax district created by an act of the General Assembly.

Very truly yours, T. W. BICKETT,
Attorney-General.

June 30, 1911.

HON. J. Y. JOYNER, *Supt. Public Instruction, Raleigh, N. C.*

DEAR SIR:—Replying to your inquiry relative to the situation in Mitchell County, I beg to advise that I regret that I am unable to devise any means whereby the teachers of Mitchell County, to whom are now due the sum of $600, can be paid. I think the matter will have to be brought to the attention of the Legislature, which will doubtless authorize the Commissioners of the county to pay the teachers the money they so richly deserve.

Section 4150 of the School Law declares "No committee shall give an order unless the money to pay it is actually to the credit of the district, and no part of the school fund for one year shall be used to pay school claims for any previous year."

It appears that these outstanding vouchers are for services rendered during the past school year, and it is unlawful for the County Board of Education to invade the school fund of the next year to pay these claims.

The injury done these teachers is directly chargeable to the failure of the Commissioners of Mitchell County to levy the school poll tax of fifteen cents last year. They were required to do this by virtue of the decision of the Supreme Court of North Carolina in the case of *Collier v. Commissioners*, reported in 145 N. C., at page 170, which expressly holds that the Constitutional limitation with respect to property and poll tax does not apply to taxes levied for the purpose of carrying on a public school for a term of four months.

There can be no room for doubt or discussion upon this proposition, and the Commissioners of Mitchell County should levy the poll tax as well as the property tax necessary to maintain the schools of the county for the period required by the Constitution of the State.

Respectfully submitted, T. W. BICKETT,
Attorney-General.

April 18, 1911.

HON. J. Y. JOYNER, *Supt. Public Instruction, Raleigh, N. C.*

DEAR SIR:—Your letter of even date has just been received and noted. By the Constitution and statutes this office can give official opinions only to the members of the General Assembly and heads of the various State departments, but it has always been the rule of the office to afford what assistance it can to county or town officers or their representatives.