

**OPINION  
51-149**

March 12, 1951 (OPINION)

SCHOOLS

RE: Reorganization

Your letter of February 28, 1951, addressed to the Attorney General, has been received. You request an opinion from this office regarding the school reorganization act of 1947 in connection with West Central School District No. 2 of Towner County.

It is the opinion of this office that the County Auditor and the County Treasurer of Towner County and the school officers of all school districts which become a part of the West Central School District No. 2 in Towner County as a result of the election called to vote on the proposal to form this new district are legally required and obligated to carry out the provisions of this election in so far as their offices have custody of funds of any nature which are to be transferred to the new district. The Certificate of Election, signed by the County Superintendent of Schools of Towner County, is evidence of the mandate of the people and the provisions of the plan of the new district is the basis for the transfer of funds.

Failure on the part of any officer to comply with the mandate as directed makes him guilty of neglect of duty while in office.

ELMO T. CHRISTIANSON

Attorney General