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Indeepndent District—Date of Creation. Any action taken in the way of levying a tax or electing trustees is void in a dis-trict created by the Legislature until the act actually takes effect. Where the records in office of Secretary of State do not ' show that act was passed by two-thirds vote of each house, the act does not go into effect until 90 days after adjournment, notwith-Taxation-See also Taxation. **Taxation.** A district incorporated for school purposes only has authority to levy a tax upon a vote not to exceed 50 cents on \$100 Taxation. An act authorizing a district incorporated for school purposes only to collect a tax in excess of 50 cents would be uncon-Taxation-Common School Districts. Tax rate can be increased Taxation—Cattle. An independent school district has no authority to levy a tax against cattle located outside the district, although Taxation. Chapter 169, Acts 35th Legislature, authorizes collection of tax in excess of 50 cents for school purposes in an incorporated town having control of its schools...... 560 Taxation. Such chapter does not increase the bond limit for school purposes. How funds are raised for school buildings in 560 towns having control of schools..... Teachers' Contracts. Board of trustees of independent district may enter into contract for longer period than one year. Where board of trustees of a city or town or independent district have elected a superintendent they may also select a principal of the high school. The principal is merely a teacher and a contract Teachers' Pay—Warrants. School trustees may issue warrants in favor of school teachers to be paid from delinquent taxes when Teacher's Voucher-Vacancy School Trustee. Where there is a vacancy in office of a trustee and one of the remaining trustees signs a teacher's voucher, the other refusing to sign, an appeal will lie to county superintendent. Vacancy filled by county board Trustees. Vacancies in the offices of trustees. See Elections and Suffrage, Officers. Trustee Elections. When polls should open and close...... 564

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