## OPINION 57-171

September 13, 1957 (OPINION)

SCHOOL DISTRICTS

RE: Removal of Buildings - Bonded Indebtedness

This is in reply to your letter requesting an opinion of this office in regard to the removal of a building from a school district having a bonded indebtedness.

You inform us that the school district of a particular village has floated a bond issue which has been sold or is in the process of being sold and that the question has come up of whether or not a building within the village may be removed from the district. It appears that the question of liability of the party doing such moving as to future taxes has also been raised.

Section 40-0108 of the 1953 Supplement to the North Dakota Revised Code of 1943 does prohibit the removal of buildings from any lot or tract of land in any municipality, in circumstances similar to those you present, however, we find the term municipality defined in section 40-0101 of the North Dakota Revised Code of 1943 as "all cities, towns and villages organized under the laws of this state, but shall not include any other political subdivision." Section 40-0108 was originally enacted as a separate statute. (See: Section 1 of Chapter 200 of the 1931 Session Laws). However, in view of the subsequent codification of this section into Chapter 40-01 and in view of the context of the original statute, it is our opinion that this statute does not apply to school districts.

As we find no statutory provision forbidding the removal of such buildings or imposing a liability upon one moving same, on account of bonded indebtedness of the school district, it is our opinion that the building to which you refer can be removed from the school district and that the person moving same will not be liable for future taxes levied to pay the bonded indebtedness of the school district.

LESLIE R. BURGUM

Attorney General