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ARIZONA ATTORNEY GENERAL

August 20, 1954  
Opinion No. 54-124

TO: The Honorable David H. Palmer, Jr  
Yavapai County Attorney  
Courthouse  
Prescott, Arizona

RE: Distribution of county school funds  
received pursuant to the Taylor Grazing  
Act and lease of public lands.

QUESTION: What is the proper method of apportioning  
funds received as a result of the Taylor  
Grazing Act and funds received from the  
lease of public lands in view of Section  
54-608a, A.C.A. 1939, as amended, 1954?

Section 11-308, A.C.A. 1939, provides in part:

"11-308. Distribution of moneys received from United States.--(a) All moneys received by the state of Arizona, as its distributive share of the amounts collected by the United States government under the provisions of the Act of Congress of June 28, 1934 (48 Stat., 169), known as the Taylor Grazing Act, and any act amendatory thereof, shall be deposited with the state treasurer, through the state auditor. Upon warrants of the state auditor the treasurer shall distribute such moneys to the several counties of the state in which such public lands are located."

Section 11-309, A.C.A. 1939, provides:

"11-309. Receipts from lease of public lands.-- All moneys received from the lease of public lands within any county shall be placed to the credit of the school district within said county in which the land lies. If the lands do not lie within a school district, it shall be placed to the credit of the general school fund of the county."

Under the provision of the above quoted sections money received by the state from the federal government under the Taylor Grazing Act

was apportioned among the several counties without regard to any school funds, and money received by the state from the lease of public lands was credited to the school district wherein the land was situated or if not within a school district, then to the general county school fund.

However, in the last session of the legislature, Section 54-608a was enacted and provides in part:

"54-608a. County School fund. The county school fund of each county shall consist of all revenues accruing to the credit of each county from: \* \* \* 9. Taylor grazing act money as provided in section 11-308; 10. all receipts from the lease of public lands as provided in section 11-309; \* \* \*"

The apparent intention of Section 54-608a was to direct money received under Section 11-308 (Taylor Grazing Act money) into the general school fund. This must unquestionably be the case as there is no conflict between the two sections, however, there does appear to be a conflict between Section 11-309 and 54-608a.

As pointed out, Section 11-309 provided that the funds be apportioned to either the particular school district or to the general school fund, whereas Section 54-608a provides that all funds received from the lease of public lands be directed into the general county fund.

While repeals or amendments by implication are not favored in the law, still the plain meaning and intent of the statute cannot be disregarded and where there is a conflict between two statutes the one more recent must prevail even though there is no express repeal of the prior statute. See *STATE vs. ANGLE*, 1939, 54 Ariz. 13, 91 P. 2d 705; *MCCARTHY vs. STATE*, 1940, 55 Ariz. 328, 101 P. 2d 449.

It is therefore the opinion of this office that funds received by the county pursuant to Sections 11-308 and 11-309 must be considered as general county school funds and administered accordingly, without regard to the particular school district in which the land may be situated.

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