

County Fair Purposes, Tax Levy for. Taxation, Levy for County Fair. County Fair Association, Need Not Own Land.

The ownership of land by a county fair association, or the county, for county fair purposes, is not a prerequisite to the levy of a tax, or its use, for county fair purposes. Such tax may be levied as provided for in Chap. 124, Laws 1913, and expended in accordance with the provisions of Secs. 2927 to 2932 inclusive, Revised Codes of Montana, and the act amendatory thereof.

June 9th, 1913.

Hon. Frank Foster.

Clerk of Board of County Commissioners,
Thompson Falls, Montana.

Dear Sir:

I beg to acknowledge receipt of your letter of the 5th instant, asking for my opinion as to the right of a board of county commissioners to make a tax levy for county fair purposes, under Chapter 124 of the Session Laws of the Thirteenth Legislative Assembly.

The provision of the law is plain that a board of county commissioners might levy a tax under said chapter for the purpose of purchasing land for county fair purposes. I assume, however, that this is not exactly the question which you intended to submit, but that what you wished to have answered is the question of whether a county fair association, as such, must own lands before the county commissioners are authorized to levy such a tax.

A county is, of course, prohibited by Sec. 1 of Art. XIII of the Constitution from making donation or grant or loaning its credit to any private corporation or enterprise, and on account of this provision they could not levy a tax and hand it over directly to any county fair association whether they owned land or not. However, the board of county commissioners is authorized under Sec. 2927 of the Revised Codes of Montana to appoint a board of five persons to constitute a county agricultural fair commission and by Sec. 2928 of the Revised Codes, and amendments thereto, they are authorized to appropriate money to be expended by the fair commission. I find nothing in the article upon county fairs in the Revised Codes which requires that

the county own land or even that the county fair association mentioned in Sec. 2927 must own land before appropriations can be made to hold a county fair. Such land could be donated by the fair association for that purpose by them as owners or they might rent such land and furnish it to the county for that purpose.

You are, therefore, advised that the county commissioners have no power to levy the tax mentioned or donate it out of the general fund to any persons, association or corporation for county fair purposes. But, they may levy the tax, as provided for in Chap. 124 of the Session Laws of the Thirteenth Legislative Assembly, the money raised by such levy to be expended in accordance with Secs. 2927 to 2932 inclusive, Revised Codes of Montana, and the act amendatory thereto, and that the ownership of land by a county fair association or the county is not a prerequisite to the levy of such a tax or its use for county fair purposes.

Yours very truly,

D. M. KELLY,
Attorney General.