

**Fair Association Money, How Paid. Appropriations, County
How Disbursed. County Officer, Appropriation for.**

The money raised by taxation under Chapter 124, Laws 1913, should be paid out of the county treasury only on warrants ordered drawn by the county commissioners.

May 18, 1914.

Hon. Vard Smith,
County Attorney,
Livingston, Montana.

Dear Sir:

I am in receipt of your letter of the 12th instant, submitting the question:

"As to what officers have authority to disburse the money received from the ad valorem tax, levied and collected under the provisions of Chapter 124, Laws 1913?"

Under the provisions of the former law (Sec. 2928, Chap. 30, 1911), the board of county commissioners was authorized to appropriate out of the general fund to the county fair association, etc., but by the provisions of the Act of 1913, the money there provided for is raised by taxation and passes into the county treasury as a separate fund, and "shall be paid out in the regular way." The regular way of paying money out of the county treasury is as provided in Sections 2945 and 2946. Had it been the legislative intent that this money should be paid over to the fair association, such intent could as easily have been expressed in this act, as it was expressed in the former law, that is in Section 2829, Chapter 30, Laws 1911, but the legislature did not express any such intent, but simply used the phrase "in the regular way." I, therefore think you are correct in your construction of the law, in holding that this money having passed into the treasury can only be taken out "in the regular way," which is by claims filed, audited and allowed by the board of county commissioners. That some inconvenience may arise because of this method, cannot have the effect of amending the law, for we must follow the law as we find it, not as convenience might dictate it should be. In the administration of the matter, however, it would not perhaps be required that everyone who has a claim for labor or supplies relating to the county fair should himself file an itemized and sworn account with the county clerk. It is very probable that as to the smaller claims, such accounts might be filed by an officer of the fair association, accompanying same with the necessary vouchers, as a part of the general expense. Section 3198, Revised Codes, may also have some bearing on this question.

Yours very truly,

D. M. KELLY,
Attorney General.