

County Commissioners, Power to Make Levy for Fair Ground Purposes. County Fair, Tax Levy for. Fair Grounds, Buildings on, How Paid for.

Chapter 124, Session Laws of the 13th Legislative Assembly, provides for a quarter mill levy for securing, equipping and maintaining a county fair, and the purchase of land for such purpose. Under this section a Board of County Commissioners may raise money for the erection of buildings for county fair purposes.

September 5th, 1914.

Hon. Dan J. Heyfron,
County Attorney,
Missoula, Montana.

Dear Sir:

I am in receipt of your communication under date August 24th, asking for my interpretation of Chapter 30 of the 12th Session Laws, in respect to authority of county commissioners to expend moneys for the erection of buildings upon fair grounds, while it might be hard to find authority in the language of this enactment for the proposed expenditure, I think that such authority is found in Chapter 124, Session Laws of the 13th Legislative Assembly. As you will note the Board of County Commissioners by that act is given power to levy a tax of one mill or less "for the purpose of securing, equipping and maintaining a county fair, including the purchase of lands for such purpose." Therefore, the quarter mill levy made by them, should, under the terms of said Chapter 124, be put into a special fund. It is only fair to assume, of course, that the money which would be raised by this levy, is not yet actually in the county treasury. However, it is presumptively there, and under an opinion rendered by this office, found in Volume I of the Report and Official Opinions of the Attorney General, at page 218, warrants could be issued against this fund and paid when the money is available.

You are, therefore, advised, that the money raised by the quarter mill levy, made by the county commissioners for the purpose of maintaining and equipping county fair grounds, may be used for the erection of barns to accommodate stock, and that warrants may be issued and registered against the special fund so raised.

Yours very truly,

D. M. KELLY,
Attorney General.