

**Fairs — County Commissioners — Levy — State Fair —
County Fair—Tax.**

The county commissioners of Lewis and Clark county may levy a tax in order to hold a county fair in conjunction with the state fair.

W. F. Casey, Esq.,
Secretary Montana State Fair,
Helena, Montana.

July 29, 1927.

My dear Mr. Casey:

You have requested my opinion whether it is legal for the board of county commissioners to levy a tax upon the property of the county and use the proceeds "to hold a county fair on two dates concurrent

with the dates of the state fair and as an adjunct to the state fair, using the money raised by this levy for the purpose of assembling and showing the usual exhibits and providing the usual features of a county fair, with the exception of horse racing.”

Chapter 32 of the laws of 1927, amended section 4549, R. C. M. 1921, to read as follows:

“The Board of County Commissioners of their respective counties may appropriate annually out of the general fund of the county treasury to the County Fair Commission a sum not to exceed Two Thousand Five Hundred Dollars (\$2,500.00), to be expended by the County Fair Commission for the purpose of holding a county fair, or advertising the products and resources of their county. In addition to the appropriation above provided for, or in lieu thereof, the County Commissioners of any county in Montana shall have the power to levy an ad valorem tax of one and one-half (1½) mills or less on each dollar of taxable property in such county, for the purpose of securing, equipping, and maintaining a county fair, including the purchase of land for such purpose, and the erection of such buildings and other appurtenances as may be necessary; provided, however, that no portion of said appropriation or tax levy shall be expended for horse racing.”

Hence, it follows from this section of the statute that the tax therein referred to may be levied and the proceeds used by the county fair commission for the purpose of “securing, equipping and maintaining a county fair.” It has been held that the word “maintain” means to bear the expense of, or to support or keep up.

Judson v. Blanchard, 4 Conn. 566;

Rhodes v. Mummary, 48 Ind. 216;

Merrill v. Spencer, (Utah) 46 Pac. 1096.

There can be no legal objection to the holding of a county fair on the same date as the state fair, and the county fair may be held in conjunction with the state fair if those in charge of the county fair meet with no objection on the part of those in charge of the state fair.

It is therefore my opinion that the county commissioners have the power in their discretion to make a levy under chapter 32 in order to hold a county fair.

Very truly yours,

L. A. FOOT,
Attorney General.