

VOLUME 31

Opinion No. 4

**CITIES AND TOWNS; Finances; General Fund; Proceeds of all purpose levy—CITIES AND TOWNS; Taxation; All purpose levy—
Chapter 82, Laws of 1965.**

HELD: A city electing to use the all purpose single levy authorized by Chapter 82, Laws of 1965, may place the proceeds of the levy in a single fund and appropriate moneys to the various municipal departments from that fund.

June 22, 1965

Mr. Albert E. Leuthold
State Examiner
Mitchell Building
Helena, Montana

Dear Mr. Leuthold:

You have asked me if a city electing to make an all purpose exclusive annual mill levy under the provisions of Chapter 82, Laws of 1965, must distribute the proceeds of this levy to the various cash funds or if it may place this money in a single fund and appropriate moneys to the various municipal departments from that fund.

Section 3 of Chapter 82, Laws of 1965, provides:

"In the event the all purpose levy method, provided for in Section 2 of this act, is followed in municipal financing, any municipality following it shall allocate the levy on a mill basis to the several departments of the municipality in its annual budget and appropriation ordinance, or in other legal manner, as the governing body of such municipality shall deem best."

Section 5 of this act provides:

"In the event that it is necessary to certify such a municipal levy to county officers for collection, the same shall be certified as a single levy for **general fund purposes.**" (Emphasis added.)

These sections indicate a legislative intent that the moneys raised from the single levy authorized by this act be treated as a single fund. From that fund, appropriations are to be made to the various agencies of the city, just as appropriations are made from the state's general fund to the state offices. Of course, once the appropriations are made, there can be no transfer of funds from one agency to another.

In construing a statute, we must look to the language employed and the object sought to be accomplished. **State ex rel. Langan v. District Court**, 111 Mont. 178, 107 P. 2d 880, 131 ALR 1474 (1940). This construction seems most in accord with the language used and fulfills the apparent legislative purpose of freeing municipalities from the restrictions of the multiple levy method of financing city government. It is therefore my opinion that a city electing to use the all purpose single levy authorized by Chapter 82, Laws of 1965, may place the proceeds of the levy in a single fund and appropriate moneys to the various municipal departments from that fund.

Very truly yours,

FORREST H. ANDERSON
Attorney General

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