

**N.D.A.G. Letter to Stefonowicz (July 27, 1987)**

July 27, 1987

Mr. Michel W. Stefonowicz  
Divide County State's Attorney  
P.O. Box 289  
Crosby, ND 58730

Dear Mr. Stefonowicz:

Thank you for your letter of July 8, 1987, inquiring as to the ability of a board of county commissioners to levy a tax pursuant to N.D.C.C. § 2-06-15 in support of an airport which is neither a county airport nor a regional airport authority to which the county belongs.

This question has been posed to this office in 1982 and in 1983. Enclosed are copies of letter opinions issued to two North Dakota state's attorneys concerning this issue. As you will note, this office has concluded that a board of county commissioners may levy a tax for the support of an airport pursuant to N.D.C.C. § 2-06-15 where the county does not own an airport or is not a member of an airport authority. The only prohibition contained within the statute, according to the prior opinions, is that a county is precluded from levying the tax to any city, township, or park district that already has an airport levy.

The statute in question has not changed since these opinions were issued. Based upon the clear and unambiguous language of the statute, I believe the prior conclusions of this office are accurate and would refer you to them. Further, I believe the support discussed in N.D.C.C. § 2-06-15 may be established by a resolution to levy a tax for the operation and maintenance of the airport in question.

Sincerely,

Nicholas J. Spaeth

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Enclosure