

**OPINION
62-65**

May 3, 1962 (OPINION)

COUNTY AGENTS

RE: Levy - Use of Other Funds

Your letter of April 27, 1962, has been received.

You state that during the past several months a number of questions have developed relative to the appropriating of funds in excess of the amount that can be raised by a one mill levy by the counties for their share of the Extension program budget. It appears that approximately twenty-five counties find the amount that can be raised by a one mill levy in their counties is insufficient at this date, or will be shortly, for meeting expenditures needed to carry on the full program of county agent work in cooperation with the Cooperative Extension Service of North Dakota State University. You wish an opinion from our office as to whether or not funds can be appropriated in excess of one mill by the counties. Also, you ask where funds are needed in excess of one mill, can these funds be budgeted to activities other than those that can be related directly to the Extension program.

The county agent program is established by chapter 4-08 of the North Dakota Century Code. The applicable sections of this chapter are explicit in stating the levy for county agent work may not exceed one mill. Consequently, no other funds can be used to pay for the work of the county agent if the services performed by the county agent are only those which are directly related to the Extension program. However, if the county agent, his assistant or his clerical help render services not within the exclusive province of county agent work, it is our opinion that other funds may be used to pay for such services. In other words, services which a county would perform or render for its taxpayers if they did not have a county agent, which are now handled by the county agent, may be paid for out of funds other than those which are derived from the one mill levy.

Thus, for example, if the one mill levy funds were insufficient, the general county budget might show an item designated grasshopper control. With the direction of the county board, the county agent could then be designated to carry out this program and these funds would, in effect, make up the shortage in the Extension program for the county. It is our understanding that many county agents aid or assist in carrying out programs in which the county participates which are not connected directly with their duties as county agent. Since the counties would perhaps have to hire other persons to carry out these unrelated programs if the county agent were not available, it seems reasonable to conclude other funds might be designated to pay the fair share of the cost of such programs.

Perhaps this mill levy limitation is a matter which should be brought to the attention of the Legislature. While in many counties the one mill levy will be more than sufficient, it does not seem reasonable

to limit the program in other counties because of their low taxable valuation. The counties with the lowest tax base are many times the ones which would derive the most benefit from the Extension program.

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