

OPINION
48-72

February 16, 1948 (OPINION)

COUNTY

RE: War Memorial - Levy for County - May Not Issue Bonds

Your letter of February 10, 1948, asking certain questions regarding the building of Memorials under the provisions of chapter ©25 of the 1947 Session Laws, has been received and sent to my desk. You ask four questions as follows:

- (1) Can the present Board of County Commissioners pass a resolution which requires the levy to be made for the next five years or must the Board pass a resolution each year for the levy?
- (2) As soon as the resolution has been made or soon thereafter and before the tax has been collected can a warrant be issued against the amount levied?
- (3) Would it be possible for the Board of County Commissioners to pass a resolution requiring the levy and then to issue bonds against same to be paid out of the levy for Memorial or Memorials?
- (4) Is there any way possible under the said laws of the State whereby the Memorial or Memorials could be erected and the cost of the same retired by the proceeds of the levy provided in chapter 125 of the 1947 Session Laws?

Answer to question (1). One resolution is all that would be required. However, the law seems to cover a levy for the years 1947, 1948, 1949, 1950, and 1951 only. Therefore, it would not be possible to make a levy for more than the years 1948, 1949, 1950, and 1951.

Answer to question (2). As soon as the resolution is made and the levy certified to the auditor the same as any tax levy is certified, the fund is, in contemplation of law, in being and warrants may be drawn against it. It would hardly seem likely that the commissioners could not use this fund until the taxes for the full five years had been collected.

Answer to question (3). We do not think it possible for the county to issue bonds.

Answer to question (4). It would seem that this law would authorize the county commissioners to issue warrants drawing the legal rate of interest on warrants in payment of the Memorial. The warrants could be paid in order of registration out of the fund raised and created by this levy.

We see no other way that this can be handled under the provisions of this Act.

NELS G. JOHNSON

Attorney General