

OPINION
49-32

March 31, 1949 (OPINION)

COUNTIES

RE: Memorial Levy

Your letter to the attorney general, dated March 26, 1949, has been received.

In your letter you desire an interpretation of chapter 125 of the 1947 Session Laws, as amended by section 11-3201, which is a portion of chapter 125 of the 1947 Session Laws, authorizing the county commissioners of any county to erect a memorial, or memorials, or other suitable recognition, in commemoration of the people of the county who rendered services in World Wars I and II.

In order to erect such memorials they must use funds out of the general fund or use funds heretofore raised by tax levy for such memorials, and may levy a tax not in excess of four mills on the dollar for a five-year period for such purpose.

Chapter 125 of the 1947 Session Laws authorizes the commissioners to join with the city, school district, or other governmental agency, or any or all of same, in the erection and operation of said memorial or memorials or other suitable recognition.

House Bill 272 amended section 11-3203 which is a portion of chapter 125 of the 1947 Session Laws. The amendment reads as follows:

The board of county commissioners, in carrying out the provisions of sections 1 and 2 hereof, may joint with a city, school district, or other PUBLIC OR PRIVATE NONPROFIT CORPORATION OR AGENCY, or any or all of same, in the erection and operation of said memorial, or memorials, or other suitable recognition, * * *."

The underscored portion of the preceding paragraph is a new matter inserted in the law by House Bill 272.

It is the opinion of this office that chapter 125 of the 1947 Session Laws vested in the county commissioners of any county the power to make a levy not in excess of four mills for the purpose of memorials. It is further our opinion that the legislative assembly, in enacting House Bill 272, intended to broaden this in order that the county commissioners could join with public and private nonprofit corporations in the erection of said memorials, and that the power to do so is within the discretion of the county commissioners, and that the only limitation placed by law is the five-year limitation, the effect of which is to limit the amount of money that can be expended to the amount of money that can be raised in any county by a four mill levy over a five-year period.

WALLACE E. WARNER

Attorney General