

**OPINION**  
**49-33**

April 8, 1949            (OPINION)

COUNTIES

RE: Memorials

This office is in receipt of your letter of April 7 enclosing proposed resolution for adoption by the board of county commissioners of Adams County under the provisions of chapter 125 of the Session Laws of 1947 as amended by House Bill 272 enacted by the recent legislative assembly.

Chapter 125 of the Session Laws of 1947 as amended by House Bill 272 of the 1949 Assembly authorizes the board of county commissioners of any county in this state to erect a memorial or memorials or other suitable recognition in commemoration of the people of the county who rendered services or who lost their lives in the service of their county during World Wars I and II or solely during World War II. The county commissioners may for such purposes use funds out of the general fund of the county if there is sufficient money in such fund, or other funds heretofore raised by a tax levy for such memorial or memorials and may after the taking effect of this Act and annually thereafter for a period of five years levy a tax not in excess of four mills on the dollar in any one year upon the assessed valuation of all property of the county for such purpose. This levy shall be in addition to and not restricted by the other levy limitations prescribed by law.

Under the amendment enacted by House Bill 272 the county commissioners in carrying out the provisions of the Act may join with a city, school district or other public or private non-profit corporation or agency or any or all of same in the erection and operation of said memorial or memorials, or other suitable recognition in any proportion deemed advisable by said board.

It will thus be seen that the county commissioners in any county are vested with discretion in the matter of constructing a memorial or in joining with other organizations enumerated in the Act. If the commissioners determine that it is fitting and proper that the county should erect a memorial or join with other agencies in the erection and construction of a memorial, they have the power and authority to levy for such purposes not to exceed four mills upon the taxable property of the county, such levy to continue not to exceed five years.

The legislature has recognized the propriety of the erecting of memorials in recognition of the services rendered by the men and women who made sacrifices in World Wars I and II and in World War II alone and in pursuance of this recognition, vested the county commissioners of the counties of the state with the power and discretion to erect such memorials or to participate in the erection of such memorials and to make a levy for the purpose of raising a fund for same.

I have examined the proposed resolution submitted by your county commissioners and I am of the opinion that the same is in proper form and sufficiently covers the purpose and object of chapter 125 of the Session Laws of 1947 as amended by House Bill 272 of the Session Laws of 1949.

WALLACE E. WARNER

Attorney General