March 24, 1959   (OPINION)

TOWNSHIPS

RE: Powers of Township - Tax Levy for Community Chest, Unauthorized

I have received your letter of March 20, 1959, in which you state
this question: "Is it legally possible for the township, with the
consent of the electors given at its annual township meeting, to levy
a tax for a township community chest to cover the normal charity
drives conducted in the township each year?"

You state that you have searched the statutes and that you have found
no authority for levying a tax for a community chest, but some of the
electors insist that it is done elsewhere.

It seems to me that section 185 of our state constitution strictly
prohibits the levying of a tax for the purpose of raising funds for a
community chest. This section with which you are entirely familiar
reads as follows:

> The state, any county or city may make internal improvements
> and may engage in any industry, enterprise or business, not
> prohibited by Article 20 of the Constitution, but neither the
> state nor any political subdivision thereof shall otherwise
> loan or give its credit or make donations to or in aid of any
> individual, association or corporation except for reasonable
> support of the poor, nor subscribe to or become the owner of
> capital stock in any association or corporation."

From my knowledge of community chests, they include several
objectives which could not be termed as "reasonable support of the
poor." I do not think the writers of the constitution contemplated a
"community chest" within the term "reasonable support of the poor."

Therefore, it is the opinion of this office that the township is
prohibited by the constitution from levying a tax for the purpose of
raising funds for a community chest. Furthermore, township officers
and electors have only the authority granted to them by the
Legislature, and since the Legislature has withheld any such
authority, neither the township board nor the electors would have any
legal right to make such a levy.

LESLIE R. BURGUM

Attorney General