

**OPINION  
60-284**

March 23, 1960 (OPINION)

TOWNSHIPS

RE: Powers of - Gifts

This is in reply to your letter of March 21, 1960 in which you request the opinion of this office as to the legality of a proposed gift of one hundred dollars of township funds to the Red Cross, which proposed gift was unanimously voted by the electors of Eden Township at a regular township meeting.

Section 58-0302 of the N.D.R.C. of 1943 provides that:

No township shall possess or exercise any corporate powers except those enumerated in this chapter, those specially given by law, and those necessary to the exercise of the powers enumerated or granted."

Section 58-0306, as amended, sets forth those powers that can be exercised by the township electors at the annual township meeting. None of said section's subsections authorizes, either explicitly or implicitly, the township's electors to vote a donation of township funds to an organization such as the Red Cross.

Furthermore, it is likely that the proposed donation would contravene Section 175, which proscribes the application of tax revenues to any object other than that for which the tax was levied, and Section 185, which forbades the state and its political subdivisions from making donations except for the reasonable support of the poor, of the Constitution of North Dakota. It would not seem that a gift to the Red Cross could be categorized as reasonable support of the poor, in that said organization's activities are much more general in scope.

In summary, it is the opinion of this office that the donation of township funds to the Red Cross would, for the reasons set out above, be unauthorized.

LESLIE R. BURGUM  
Attorney General