OPINION 65-440

December 30, 1965 (OPINION)

Mr. Ray A. Walton

State's Attorney

Williams County

RE: Townships - Recreation Systems - Authority

This is in reply to your letter inquiring whether a township can expend township tax moneys for cooperation with a municipal (village) recreation system. You call our specific attention to chapter 53-07 of the 1965 Supplement to the North Dakota Century Code in this regard.

We note further that subsection 2 of section 40-55-01 of the North Dakota Century Code provides:

2. The term 'municipality' as used in this chapter refers to and means any city, incorporated town or villages, townships, in North Dakota."

We note also that section 40-55-04 of the North Dakota Century Code provides:

MUNICIPALITIES, SCHOOL, OR PARK DISTRICTS MAY PROVIDE AND ESTABLISH JOINT RECREATION CENTERS AND FACILITIES. Any two or more municipalities, school districts, or park districts, jointly, may provide, establish, maintain and conduct a public recreation system, and acquire property therefor, and establish and maintain community centers, playgrounds, recreation centers and other recreational and character building areas, structures, facilities and activities."

On such basis it is our opinion that for purposes of said chapter 40-55 of the North Dakota Century Code a township may be considered a "municipality" and for such purposes may cooperate with other "municipalities."

HELGI JOHANNESON

Attorney General