

**OPINION
55-80**

July 13, 1955 (OPINION)

MEMORIALS

RE: Korean Conflict

In your letter of June 28, 1955, you raise the question as to whether or not under chapter 118 of the 1955 Session Laws, the board of county commissioners of Ward County may levy a tax not in excess of four mills on the dollar for the purpose of erecting a memorial in commemoration of the people of said county who rendered services or lost their lives in the service of their country during the Korean hostilities.

It is recognized that Ward County has already levied the four mill tax for the building of a memorial in memory of those who served or lost their lives in World War I and World War II.

Chapter 118 of the 1955 Session Laws reads in part as follows:

The board of county commissioners of any county in this state of North Dakota is hereby authorized 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 country during World War I and World War II or during the Korean hostilities, or solely during World War II, and may for such purpose use funds out of the general fund of the county if there is sufficient money in said fund, or use funds heretofore raised by tax levy for such memorial or memorials, and may levy a tax not in excess of four mills on the dollar in any one year upon the assessed valuation of all property in the county, provided such levy shall be made not later than December 31, 1956, and shall terminate not later than December 31, 1959, * * * *."

It is the opinion of this office that the Legislature in introducing the words "or during the Korean hostilities" has set forth a new and distinct purpose for which the levy may be made. That is to say, the levy of not to exceed four mills on the dollar in any one year may be made for the purpose of erecting a memorial in commemoration of the people in the county who rendered services or lost their lives during the Korean hostilities. Of course, the levy must be made within the time limitation prescribed, to wit, not later than December 31, 1956, and to terminate not later than December 31, 1959.

It goes without saying that some counties have already made a levy under the original 1947 enactment, and amendments thereto, and have erected their memorial building or buildings. However, this was done in memory of those who served or lost their lives during World War I and World War II. Chapter 118 of the 1955 Session Laws sets up a new objective, namely, the erection of memorials for those who served or lost their lives during the Korean hostilities. Therefore, we feel that those counties that desire to do so should be given the

privilege under said chapter of providing a memorial for Korean service. To hold otherwise would preclude the possibility of constructing memorials for those who served or gave their lives during the Korean hostilities, if the counties had previously constructed a memorial for those who participated in World War I and World War II. We do not feel that we are justified in placing this limitation upon this recent act of the Legislature.

Consequently, it is our opinion that if the Ward County commissioners desire to take advantage of chapter 118 of the 1955 Session Laws, and levy for a memorial for those who participated in the Korean hostilities, they are legally entitled to so proceed.

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Attorney General