

3211.

COUNTY AGRICULTURAL SOCIETY—WHEN COUNTY COMMISSIONERS ARE AUTHORIZED TO LEVY TAX FOR SUCH SOCIETIES—WHAT COUNTY SOCIETIES MAY RECEIVE BENEFITS AFFORDED BY SECTION 9887 G. C.—THE WORD “IMPROVEMENT” IN SECTION 9887 G. C. CONSTRUED TO AUTHORIZE ERECTION OF AN EXHIBIT BUILDING.

1. *Under the provisions of section 9887 G. C. the county commissioners are authorized to levy a tax for the benefit of county agricultural societies which own or have purchased real estate for the purpose of holding thereon county fairs, and may expend from the county funds a sum equal in amount to that expended by the society for the improvement of such sites.*

2. *County agricultural societies organized previous to the enactment of sections 9885 and 9880 G. C. deemed to be such county societies as may receive the benefits afforded by section 9887 G. C.*

3. *The word “improvement” occurring in section 9887 G. C. construed to authorize the erection of an exhibit building upon the grounds of a county agricultural society.*

COLUMBUS, OHIO, June 12, 1922.

HON. N. E. KIDD, *Prosecuting Attorney, Marietta, Ohio.*

DEAR SIR:—Receipt is acknowledged of your recent favor which reads as follows:

“Will you please favor me with an opinion on the following question: Some twenty-five years ago an agricultural society was formed in Washington county, organized and known as The Washington County Agricultural and Mechanical Association. This society owns the site where its annual fairs are held and also owns the buildings thereon. It annually receives from Washington county \$800 under section 9880-1 and \$1,500 as proceeds of a levy made by the board of commissioners under section 9894. The association now asks the board of county commissioners to pay one-half the cost of the construction of a new exhibit building which the association is planning to erect. Can the board of commissioners legally levy for this purpose and if so to what extent?”

Pertinent to your question, it may be generally stated, that the authority of the county commissioners to levy a tax for the benefit and encouragement of county agricultural societies is defined and limited by the provisions of the General Code. Among such provisions appears Section 9887 G. C. and which provides as follows:

“Sec. 9887. When a county society has purchased, or leased real estate whereon to hold fairs for a term of not less than twenty years, or the title to the grounds is vested in fee in the county, but the society has the control and management of the lands and buildings; if they think it for the interests of the county and society, the county commissioners may pay out of the county treasury the same amount of money for the purchase or lease and improvement of such site as is paid by such society or individuals for that purpose, and may levy a tax upon all the taxable property of the county sufficient to meet such payment.”

Under the provisions of the section quoted, it would seem apparent that when a county agricultural society owns, or has leased for a period of twenty years, or purchased the real estate whereon fairs have been or are to be held, and the society has control and management of the land and buildings situated thereon, or in case that the title of the land is in the county, and the management and control of the buildings in the society, the county commissioners are authorized if they deem it for the best interests of the county and society to pay out of the county treasury the same amount of money for the purchase, or lease and "improvement" of such a site as is paid by the society for that purpose.

Construing the section with regard to the meaning of the word "improvement" as used therein, it is believed that the erection of an exhibit building such as is mentioned, may reasonably be held to be "an improvement of the site", authorized under the provisions of this section.

Your inquiry states, that the society in question was organized as an agricultural society in Washington county some twenty-five years ago, and in the absence of more specific information it is presumed that the organization was effected under an earlier form of section 9880 G. C., possibly section 3697 of the Revised Statutes, which provided at that time for the organization of county agricultural societies, in manner and form similar to the provisions now obtaining for the organization of such societies under the provisions of section 9880 G. C. Assuming these facts to be true, it would seem that section 9885 G. C. would recognize such a society by the language used in the section, as a county society, which "had been organized" previous to the passage of the act and comprehended by the terms of the section, and upon which corporate powers are conferred, equally with such societies which may have been subsequently organized. Hence for all purposes it would seem that the society mentioned, may be deemed a county agricultural society and entitled to the privileges generally extended by statute to such societies. Such reasoning is thought to be additionally supported in view of your statement that the society considered is now receiving benefits under section 9880-1 and 9894 G. C., and presuming such conclusions correct, it would obviously follow that such a society would come within the meaning of the term "county society" as used in section 9887 G. C. under the provisions of which the tax levy previously considered is authorized.

Upon such considerations, therefore, it is reasonable to conclude that your question should be answered in the affirmative and that under the circumstances indicated, the county commissioners under the authority of section 9887 G. C. may levy a tax for the purpose mentioned, and are authorized to expend from the county funds, a sum equal in amount to that expended by the society for the erection of said exhibit building, said levy however being subject to the general tax limitations prescribed in such cases by the provisions of the General Code.

Respectfully,

JOHN G. PRICE,

Attorney-General.

3212.

COUNTY AUDITOR—DUPLICATE WARRANTS—NO AUTHORITY FOR
COUNTY AUDITOR TO ISSUE DUPLICATE WARRANTS—PRACTICAL
SOLUTION DISCUSSED.

1. *Section 2570 G. C. which provides for the issuance of warrants upon the county treasury by the county auditor, makes no provision relative to the issuing of duplicate warrants, and there is no authority of law enabling such official to issue a*