



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**WILL WILSON
ATTORNEY GENERAL**

July 3, 1957

Honorable Stephen L. Haley
County Attorney
Gaines County
Seminole, Texas

Opinion No. WW-179

Re: Source of maintenance
funds for county-owned
parks.

Dear Sir:

You have requested the opinion of this department on the question:

"Is it necessary to call an election to provide funds for the maintenance of a county-owned park?"

The county acquired the park lands under the provisions of Article 6081e, V.C.S., by the issuance of bonds which have been approved as to legality by the Attorney General.

There is no provision as to the limit nor the manner of collecting a maintenance tax in that particular statute.

An alternate method of acquiring county parks is outlined by Article 6078, V.C.S. This statute authorizes a county to acquire parks and levy a tax not to exceed five cents (.05¢) on the one hundred dollars (\$100) taxable valuation, if such proposition is submitted to the people at an election called for that purpose. There is no provision therein for the issuance of bonds. Thereunder the commissioners' courts are expressly empowered to levy and collect a sufficient tax annually to properly maintain the park lands.

Article 6079b, V.C.S., reads as follows:

"In counties owning and maintaining county parks, and having a population of less than 80,000 inhabitants according to the last preceding Federal Census, the Commissioners Court is authorized to maintain and operate said parks; provided that the Commissioners Court shall not expend more than

Honorable Stephen L. Haley, page 2 (WW-179)

Five Thousand Dollars (\$5,000) in any year for the maintenance and operation of said parks. Said Five Thousand Dollars (\$5,000) shall be paid out of the General Fund of the county."

Article 6079b is applicable to Gaines County; therefore, you are advised that the county can levy and collect an annual tax not to exceed \$5,000 for the maintenance of the park in question without calling an election.

That sum is the announced limit and the county has no authority elsewhere in the applicable statutes to exceed that amount for park maintenance purposes.

SUMMARY

The county in question can spend up to \$5,000 per year of tax money from the General Fund to maintain its parks without the necessity of holding an election.

Very truly yours,

WILL WILSON
Attorney General of Texas

By


Assistant

GW-s

APPROVED:

OPINION COMMITTEE

H. Grady Chandler, Chairman

Mrs. Marietta Payne

Wayland C. Rivers, Jr.

Roger I. Daily

REVIEWED FOR THE ATTORNEY GENERAL

By: Geo. P. Blackburn