

STATE OF MISSISSIPPI



JIM HOOD
ATTORNEY GENERAL

OPINIONS
DIVISION

October 12, 2018

David D. O'Donnell, Esq.
Lafayette County Board of Supervisors
Post Office Box 676
Oxford, MS 38655

Re: Authority to Maintain VFW Grounds and Buildings

Dear Mr. O'Donnell:

Attorney General Hood is in receipt of your request for an official opinion, and it has been assigned to me for research and reply.

Background and Issues Presented

Your request states:

As the attorney for Lafayette County Board of Supervisors, I have been asked to write for an official opinion on the extent of the Board's authority, if any, to assist the local VFW Chapter in maintaining the grounds and building owned and operated by the local VFW organization in conducting its activities and meetings.

Response

Section 66 of the Constitution of 1890 prohibits counties from granting donations unless expressly authorized by statute. Additionally, Section 19-3-40(3) of the Mississippi Code Annotated states:

(3) This section shall not authorize the board of supervisors of a county to (a) levy taxes other than those authorized by statute or increase the levy of any authorized tax beyond statutorily established limits, (b) issue bonds of any kind, (c) change the requirements, practices or procedures for county elections or establish any new elective office, (d) use any public funds, equipment, supplies or materials for any private purpose, (e) regulate common carrier railroads, **(f) grant any donation**, or (g) without

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prior legislative approval, regulate, directly or indirectly, the amount of rent charged for leasing private residential property in which the county does not have a property interest; **unless such actions are specifically authorized by another statute or law of the State of Mississippi.**

(Emphasis added).

Permissible county donations are governed by Miss. Code Ann. Section 19-5-93. Under Miss. Code Ann. Section 19-5-93, donations are permissible for location, marking, care and maintenance of confederate graves as well as erecting a memorial to the veterans of World War I and World War II. There is no authority that would allow a donation for the maintenance of the grounds and building owned by the local VFW chapter. Therefore, it is the opinion of this office that the county does not have the authority to grant a donation in this instance.

If we can be of further assistance, do not hesitate to call us.

Very truly yours,

OFFICIAL OPINION

JIM HOOD, ATTORNEY GENERAL

By:



Emiko Hemleben
Special Assistant Attorney General