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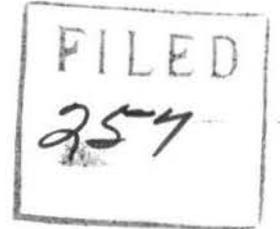
With respect to city-county library districts under the provisions of Section 182.291 (Senate Bill No. 583, 76th General Assembly, Second

Regular Session): (1) "Fiscal year" as used in subsection 5 with respect to the merger for tax purposes refers to the tax year of the city; (2) The county library district fiscal year is the applicable fiscal year after the district is established; (3) Where the city and the county have the same name, it need not be repeated to properly identify the district and it is sufficient if the name is stated once identifying the district as a city-county library district.

OPINION NO. 257

December 22, 1972

Mr. Charles O'Halloran
State Librarian
Missouri State Library
308 East High Street
Jefferson City, Missouri 65101



Dear Mr. O'Halloran:

This opinion is in response to your request asking certain questions with respect to Section 182.291 (Senate Bill No. 583, 76th General Assembly, Second Regular Session) relating to city-county library districts.

Subsection 5 of Section 182.291, which is relevant to your inquiry, provides:

"5. For all tax purposes, including levies and adjustments thereof, the city library district shall become a part of the county library district at the beginning of the next fiscal year after the merger and the property within the city library district shall be treated as within the county library district for all such purposes; except, until the city library district shall become a part of the county library district the levy and collection of taxes shall be made as though no merger had taken place, so that the levy and collection of taxes shall be without interruption, and during that period no change in the levy shall take place. The funds collected shall be turned over to the city treasurer immediately upon collection." (emphasis added)

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Your first question asks the meaning of "fiscal year" as used in subsection 5, and underscored above. The use of the phrase "all tax purposes" makes it clear that the meaning of "fiscal year" as such term is used in that subsection is a tax year because the subsection states that the collection of taxes shall be made as though no merger had taken place. Such provision also makes it clear that the tax year referred to is the city tax year because the reference to the collection of taxes as if the merger had not taken place obviously refers to the collection of city taxes. It is, therefore, our view that the reference to "fiscal year" in such subsection means the tax year of the city, that is, the year in which property is assessed, the rate of levy fixed and in which such annual taxes are due and payable.

Your second question asks which fiscal year the library district is to follow if the city and county have different fiscal years. Since subsection 5 above provides that the "city library district shall become a part of the county library district" for tax purposes and subsection 7 of Section 182.291 with certain exceptions gives the new district the "rights, powers, responsibilities, and privileges granted county library districts," the county library district fiscal year is the applicable fiscal year.

Your third question asks whether the name of the city and the name of the county must be repeated in the official name of the merged district when the name is the same for both.

Subsection 6 of Section 182.291 provides in part:

". . . the merged city-county library district,
. . . shall have an official name composed of
the name of the city, followed by the name of
the county and followed by the words 'county
library district'."

It is our view that when the name of the city and the name of the county are the same the statute does not require repetition and there is sufficient compliance with the statute if the city-county library district is designated as the (Name) City and County Library District.

CONCLUSION

It is the opinion of this office with respect to city-county library districts under the provisions of Section 182.291 (Senate Bill No. 583, 76th General Assembly, Second Regular Session) that:

(1) "Fiscal year" as used in subsection 5 with respect to the merger for tax purposes refers to the tax year of the city.

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(2) The county library district fiscal year is the applicable fiscal year after the district is established.

(3) Where the city and the county have the same name, it need not be repeated to properly identify the district and it is sufficient if the name is stated once identifying the district as a city-county library district.

The foregoing opinion, which I hereby approve, was prepared by my assistant, John C. Klaffenbach.

Yours very truly,

A handwritten signature in black ink, appearing to read "John C. Danforth", written in a cursive style.

JOHN C. DANFORTH
Attorney General