



OFFICES OF THE
ATTORNEY GENERAL OF MISSOURI
JEFFERSON CITY

JOHN C. DANFORTH
ATTORNEY GENERAL

June 30, 1975

OPINION LETTER NO. 139

Honorable James P. Anderton
Prosecuting Attorney
Hickory County Courthouse
Mermitage, Missouri 65668

Dear Mr. Anderton:

This is in response to your request for an opinion from this office as follows:

"Construction of R. S. Mo. 12.080 and 12.100. Specifically, Statute 12.100 provides that the County Court shall allow to the school districts and for roads an amount based upon their respective levies equal to that which would ordinarily be allowed to them out of the taxes from property owned by the United States if the property were privately owned before using any of the monies for defraying any expenses of the county. This statute's wording provides for expenditures by the County Court for property owned by the United States. Would this statute require the County Court to pay a proportion to the school districts based on this statute for property not owned by the federal government, i.e. the boat docks and marinas on the lake which are already on the county tax rolls, both for the school districts and for roads, since they are not owned by the federal government or would those funds received from the boat docks be allowed to be spent by the County Courts to defray other expenses as provided in 12.080 and 12.100? The statutes specifically provide for property owned by the United States to be assessed in this way as

Honorable James P. Anderton

if it were privately owned. In the present case, the boat docks are privately owned and they are already taxed. Does the fee, received by the Corps of Engineers of which 75% is returned to the county, have to be subjected to the levy of the road district and school district?

"At present the County Court of Hickory County, Missouri is receiving funds from the federal government through the Flood Control Act. Included in these funds are rental fees or use fees for privately owned boat docks and marinas on the lake. These boat docks and marinas are not owned by the federal government, but do pay a fee to the government for their presence on the lake. At present the County Court has taken the position that since they are privately owned and not federally owned as the Statute 12.100 refers to that the fees from these boat docks are not affected by Statute 12.100 and therefore, the County can use those fees without applying a levy of the schools and the road districts against them."

We are informed by the Corps of Engineers that payments to Hickory County under the Flood Control Act are derived entirely from leases to land and that no payments are made to the county out of money received as rental fees or use fees or concession fees for privately owned boat docks and marinas.

Since all the moneys received are derived from leases of land, it is our view that the opinion request is answered by Opinion Letter No. 107 rendered April 20, 1972, to Floyd E. Lawson, which is enclosed.

Yours very truly,



JOHN C. DANFORTH
Attorney General

Enclosures: Op. Ltr. No. 107, 4-20-72, Lawson
Op. No. 93, 3-1-56, Wallace
Op. No. 179, 8-16-65, Babbit
Op. No. 77, 2-4-69, Bergbauer
Op. No. 182, 5-5-71, Eads