

COUNTIES: Saline County will remain a second
COUNTY CLASSIFICATION: class county on January 1, 1987.

December 3, 1986

OPINION NO. 129-86

The Honorable James L. Mathewson
Senator, District 21
State Capitol Building, Room 319
Jefferson City, Missouri 65101



Dear Senator Mathewson:

This opinion is issued in response to your opinion request which states:

Sections 48.020 and 48.030 detail the conditions and timing of a county's change in classification. Critical to these sections is the determination of what a county's assessed value is. For the purposes of section 48.030, when is the 1985 assessed valuation of Saline County to be determined and what class county will Saline County be on January 1, 1987?

All Missouri counties are classified in accordance with Section 48.020, RSMo Supp. 1984. Those portions of the statute which are relevant to your inquiry provide as follows:

48.020. Classification of counties into four classes for the purpose of organization and powers. -- All counties of this state are hereby classified, for the purpose of establishing organization and powers in accordance with the provisions of section 8, article VI, Constitution of Missouri, into four classes determined as follows:

* * *

Class 2. All counties having an assessed valuation of one hundred twenty-five million dollars and less than the assessed valuation necessary for that

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county to be in the first class shall automatically be in the second class after that county has maintained such valuation for the time period required by section 48.030.

Class 3. All counties having an assessed valuation of ten million dollars and less than the assessed valuation necessary for that county to be in the second class shall automatically be in the third class after that county has maintained such valuation for the time period required by section 48.030.

* * *

Section 48.030, RSMo Supp. 1984, describes the circumstances under which a county shall change from one classification to another and prescribes the time when such change shall become effective. It states:

48.030. Change in classification, when effective. -- After September 28, 1979, no county shall move from a lower class to a higher class or from a higher class to a lower class until the assessed valuation of the county is such as to place it in the other class for five successive years; but, no second class county shall become a third class county until the assessed valuation of the county is such as to place it in the third class for at least five successive years and until the assessed valuations for calendar year 1985 have been entered on the tax rolls of each county in accordance with subsections 6 and 7 of section 137.115, RSMo. The change from one classification to another shall become effective at the beginning of the county fiscal year following the next general election after the certification by the state equalizing agency for the required number of successive years that the county possesses an assessed valuation placing it in another class. If a general election is held between the date of the certification and the end of the current fiscal year, the change of classification shall not become

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effective until the beginning of the county fiscal year following the next succeeding general election. [Emphasis added.]

The State Tax Commission has certified that the assessed valuation of Saline County was below \$125 million for each of the five successive years from 1980 through 1984. The Fortieth Annual Report of the Proceedings and Decisions of the State Tax Commission shows Saline County's 1985 total assessed valuation to be \$131,805,601. You have informed us that subsequent to the issuance of the Annual Report by the State Tax Commission, appeals have been resolved such that, if the reduction in assessed valuations because of appeals is considered, the 1985 assessed valuation for Saline County is now below \$125 million.

In our Opinion No. 327, Bond, 1972, we stated that the "certification" as such word is used in Section 48.030, is the State Tax Commission report made pursuant to Section 138.440. A copy of this opinion is enclosed. Therefore, the 1985 assessed valuation for Saline County for purposes of Section 48.030 is as shown in the Annual Report referred to above and is above \$125 million.

The provision in Section 48.030 which has been emphasized above by underlining was added by the legislature in 1983. We interpret this phrase as precluding a second class county from becoming a third class county if the 1985 assessed valuation exceeds \$125 million. Because the 1985 assessed valuation of Saline County is above \$125 million for purposes of Section 48.030, we conclude Saline County will remain a second class county on January 1, 1987.

CONCLUSION

Saline County will remain a second class county on January 1, 1987.

Very truly yours,



WILLIAM L. WEBSTER
Attorney General

Enclosure:

Opinion No. 327, Bond, 1972