

TAXATION:  
LEVY:

Additional levy authorized by voters of special road district is effective for one year.

October 20, 1942

Hon. George N. Davis  
Prosecuting Attorney  
Macon, Missouri



Dear Mr. Davis:

This is in reply to your letter of recent date wherein you submit the following request:

"The Lingo Special Road District last fall voted a twenty-five cent extra levy under the provision of Section 8617, R. S. Missouri 1939 and Section 23 Article 10 of the Constitution.

"They were under the impression that this levy having been once voted was levied each succeeding year until another election was called and another vote had. My notion is the levy must be voted each year but I told them I would write and ask you for a ruling on this question."

Section 23 of Article X of the Constitution of Missouri provides as follows:

"In addition to the taxes now authorized to be levied for county purposes, under and by virtue of Section 11 of Article 10 of the Constitution of this State, and in addition to the special levy for road and bridge purposes authorized by Section 22 of Article X of the Constitution of this State, it shall be the duty of the county court of any county in this State, when authorized so to do by a majority of the qualified voters of any road

district, general or special, voting thereon at an election held for such purpose to make a levy of not to exceed fifty cents on the one hundred dollars valuation on all property within such district, to be collected in the same manner as state and county taxes are collected, and placed to the credit of the road district authorizing such special levy. It shall be the duty of the county court, on petition of not less than ten qualified voters and taxpayers residing within any such road district, to submit the question of authorizing such special election to be held for that purpose, within twenty days after filing of such petition."

Section 11 of Article X of the Constitution authorizes county courts to fix the rate of levies for county purposes up to a certain amount.

Section 22 of Article X of the Constitution authorizes such courts to make a levy for road purposes in addition to that provided by Section 11 of Article X, supra.

Then, Section 23, supra, provides for a levy in addition to that authorized by Sections 11 and 22, supra. The levies made under Sections 11 and 22, supra, are made each year. It could not be ascertained whether or not a levy under said Section 23, supra, is necessary until the levies under Sections 11 and 22 have been made. These levies are made annually. Sections 11045, 11046, 8527 and 8528, R. S. 1939.

An annual or continuing levy, is made when there is a fixed outstanding obligation such as the levy authorized by Section 12, Article X of the Constitution, to retire bonded indebtedness of a county or municipality; the levy for highway bonds when other funds are not available, Sec. 44a, Article IV, Constitution of Missouri; the Soldier's Bonus bonds, 44b of Article IV, Constitution of Missouri; and, Sec. 44d of Article IV of the Constitution providing for the bonds for Eleemosynary Institutions.

CONCLUSION

From the foregoing, it is the opinion of this department that a special election should be held annually to vote this levy.

Respectfully submitted,

TYRE W. BURTON  
Assistant Attorney General

APPROVED:

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ROY McKITTRICK  
Attorney General

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