

BONDS: A third class county may levy taxes  
COUNTY DUMP GROUNDS: and issue bonds (but not revenue  
bonds) for the purposes of acquiring land and equipment and maintaining a county dumping ground.  
The levy may be over the maximum rate allowed by Section 137.065 (1), RSMo 1969, if the provisions of Section 137.065(2), RSMo 1969, are complied with.

OPINION NO. 48

May 7, 1971

Honorable Peter H. Rea  
Prosecuting Attorney  
Taney County Court House  
Forsyth, Missouri 65653

Dear Mr. Rea:

This is in response to your request for an opinion on the following questions:

"May Taney County, a county of the third class, who has accepted the terms of the local county option dumping law, vote a bond, either revenue or general obligation, or vote a levy for the purpose of acquiring land, equipment, and maintaining a county dump ground?"

"May the City of Branson, a fourth class city in Taney County, Missouri, vote a general obligation bond, revenue bond, or increased tax levy for the purpose of paying a pro rata part of said amount needed to obtain the co-operative dump ground?"

"If the answer to the second question is yes, would it also apply to Hollister, a fourth class city, Rockaway Beach, a village in Taney County, and Forsyth, a fourth class city?"

In answer to your first question, Section 64.490(1), RSMo 1969, provides:

"1. Any county of the second, third or fourth class may purchase or lease, maintain and operate a dumping grounds for the disposal of ashes, garbage, refuse and rubbish as defined

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in sections 64.460 to 64.487 and may agree or contract with any municipality within the county for the operation of a dumping grounds, as provided in chapter 70, RSMo."

Thus, it is proper for Taney County to operate a county dumping ground.

Article VI, Section 26 of the Constitution and Sections 108.010 and 108.020, RSMo 1969, permit a county to become indebted for county purposes, such as operating dumping grounds pursuant to Section 64.490(1) quoted above. Such indebtedness is evidenced by bonds issued by the county by virtue of Sections 108.060, et seq. However, we find no statutory provision authorizing a third class county to issue revenue bonds for the purpose of operating a dumping ground. Therefore, we are of the opinion that while a county may issue general obligation bonds for the purposes of acquiring land and equipment for a county dump and to maintain such a dump (such bonds to be retired by taxes levied by the county court sufficient to pay interest and to create a sinking fund for the payment of principal when the bonds become due, Section 108.070, RSMo 1969); Taney County may not issue revenue bonds for such purposes.

You also ask whether Taney County may vote a levy for the purposes of acquiring land and equipment and maintaining a county dumping ground. Taney County may levy taxes for county purposes generally at a rate within the limits set by law. See Article X, Section 11 and Section 137.065, RSMo 1969. As we have already indicated, acquiring land and equipment for the purpose of maintaining a county dump would be a county purpose, so quite clearly a portion of the county's tax levy could be used in such fashion.

The second paragraph of Section 137.065 provides:

"2. County courts are hereby authorized to call and conduct a special election under the laws governing such election for the purpose of increasing maximum tax rates herein specified, or to submit a proposition for the increase of such rates at any regular election, and shall submit any such proposition at either a special or regular election when petitioned therefor by not less than ten percent of the qualified voters of the county as determined by the total vote cast for governor in the last preceding general election for governor, and the proposition shall be as follows on the ballot: 'For a levy for county purposes

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of ..... on the hundred dollars valuation'  
and 'Against a levy for county purposes of  
..... on the hundred dollars valuation.'"

Therefore, a dumping ground may be supported by an increased levy adopted by the voters in accordance with the above section.

You also inquire as to the power of fourth class cities within Taney County and the village of Rockaway Beach to vote bonds or increase the tax levy for the purposes of paying a pro rata part of the amount needed to operate a dumping ground in conjunction with the county.

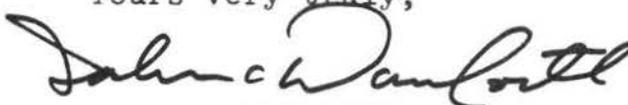
Section 27.040, RSMo 1969, provides that this office can render official opinions to the officers therein only as to their official duties. We believe the prosecuting attorney has no duty to advise cities and villages as to their authority to vote bonds or increase tax levies. We must, therefore, decline to answer your inquiry as to such municipalities.

#### CONCLUSION

It is the opinion of this office that a third class county may levy taxes and issue bonds (but not revenue bonds) for the purposes of acquiring land and equipment and maintaining a county dumping ground. The levy may be over the maximum rate allowed by Section 137.065(1), RSMo 1969, if the provisions of Section 137.065(2), RSMo 1969, are complied with.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Charles A. Blackmar.

Yours very truly,



JOHN C. DANFORTH  
Attorney General