

TAXATION:  
ELECTIONS:  
COUNTY LIBRARIES:

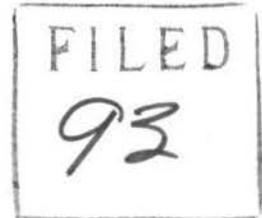
After a county library district has been in existence for five years there is no limitation on the frequency with which the pro-

position to reconsider a library district's tax rate can be submitted to the people at the annual election. Said annual election is the annual school election held on the first Tuesday in April of each year.

OPINION NO. 93

May 19, 1972

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



Dear Mr. O'Halloran:

This is in response to your request for an opinion on a question of whether or not there is a limit fixed by statute as to the frequency with which the proposition to reconsider the tax to support a county library district may be voted on by the people at annual elections when the library district is over five years old. You also ask that we issue an opinion as to the meaning of the words "any annual election" as that term is used with reference to county library districts.

In answer to your first question, Section 182.020.3, RSMo 1969, provides:

"The tax may be reconsidered whenever the qualified electors of any county library district shall so determine by a majority vote given at any annual election held therein on such propositions after petition, order of the court, and notice of the election and of the purpose thereof, first having been made, filed, and given, as in the case of establishing such county library district. At least five years must elapse after the county library district has been established and a tax therefor has been levied before an election may be held on a proposition to reconsider the tax."

Mr. Charles O'Halloran

While that section specifically prohibits reconsideration of the county library district tax within five years after the establishment of the district, it places no limitations on subsequent reconsideration. Therefore, the tax rate may be reconsidered at any annual election held after the library district has been in existence for five years without any requirement as to the period of time which must pass since the tax was reconsidered at a previous annual election.

With respect to your second question, the term "annual election," as it is used in the sections referring to county library districts, refers to the annual election for directors of school districts held each year on the first Tuesday in April. This is indicated by the fact that Section 182.010, RSMo 1969, makes reference to the annual school elections as provided for in Section 179.020, RSMo 1969; and Section 179.020 refers to the annual school meeting or election. Such meetings or elections are provided for on the first Tuesday in April by Sections 162.741 and 162.341, RSMo 1969.

#### CONCLUSION

It is the opinion of this office that after a county library district has been in existence for five years there is no limitation on the frequency with which the proposition to reconsider a library district's tax rate can be submitted to the people at the annual election. Said annual election is the annual school election held on the first Tuesday in April of each year.

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

Yours very truly,



JOHN C. DANFORTH  
Attorney General