

LIBRARIES:
CITY LIBRARIES:
COUNTY LIBRARIES:
TAXATION (CITIES,
TOWNS & VILLAGES):

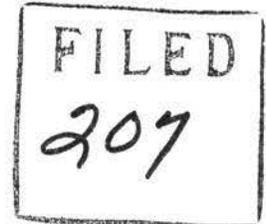
A county library district which is a member of a regional library retains the power to levy taxes. When a city which contains a municipal library district annexes territory that is within a county

library district, the annexed territory remains in the county library district and is subject to taxation by the county library district and not to taxation by the city library district.

OPINION NO. 207

November 1, 1972

Honorable Marvin E. Proffer
State Representative
Route 1
Jackson, Missouri 63755



Dear Representative Proffer:

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

"Does the wording in Section 182.480 RSMo 1969, et seq. which makes reference to 'county library districts' include 'regional libraries' such as the Riverside Regional Library in Jackson, Missouri?"

A "regional library" is a term used to describe an organization composed of public libraries. Each member library of the regional library retains its own separate corporate identity. A regional library does not tax; rather, each member public library levies its own tax. This office has been advised by the State Librarian that there is a Cape Girardeau county library district and that the district is a member of the Riverside Regional Library.

Section 182.480, RSMo 1969, provides in part:

". . . after October 13, 1965, any annexation by a city having within its boundaries a municipal library district shall not extend the boundaries of the municipal library district, and any annexed areas shall remain in the county library district, and the taxable property in any such annexed areas shall only be subject to taxation by the county library district and shall not be subject to taxation by

Honorable Marvin E. Proffer

the municipal library district; except, that in any county not having a county library any such annexation shall likewise extend the boundaries of any existing municipal library district."

Therefore, under the provisions of Section 182.480, quoted above, territory annexed by the city of Jackson will continue to remain in the Cape Girardeau county library district rather than the city of Jackson municipal library district. The annexed territory will continue to be subject to taxation by the Cape Girardeau county library district and not the city of Jackson library district.

CONCLUSION

It is, therefore, the opinion of this office that a county library district which is a member of a regional library retains the power to levy taxes. When a city which contains a municipal library district annexes territory that is within a county library district, the annexed territory remains in the county library district and is subject to taxation by the county library district and not to taxation by the city library district.

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

Yours very truly,



JOHN C. DANFORTH
Attorney General