

LIBRARIES: When the tax rate of the county
COUNTY LIBRARIES: library districts which join to
form a consolidated district is
less than twenty cents per hundred dollars assessed valuation,
that the tax rate of the consolidated district cannot be increased
above the rate previously levied by the constituent districts with-
out an election in accordance with procedures set out in Section
182.650, V.A.M.S.

OPINION NO. 118

April 11, 1973

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 the following question:

". . . may two county library districts presently levying a one mill tax, consolidate under H.B. 1114 [76th General Assembly, Section 182.610, V.A.M.S.], using the process of resolution as provided in Section 182.620 and allow their rate of taxation to remain at 10¢ or one mill, or must the tax be increased to 20¢ or two mills? Can this increase in the rate of taxation be accomplished by resolution without submission of the tax increase to the voters of the districts? If, for local reasons, the boards of the involved counties wish to retain the 10¢ tax rate and are unwilling to increase the tax, do they have that option?"

Section 182.610, V.A.M.S., provides in part:

"Two or more county library district having the same rate of taxation on assessed valuation of taxable property within each district may join in creating a consolidated public library district, which shall have the same rate of taxation as districts forming the consolidated public library district, . . ."
[Emphasis added]

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Section 182.650.1, V.A.M.S., provides in part:

"Whenever a consolidated public library district has been created it may levy a tax at a rate of not less than twenty cents . . . except that, any increase in the rate of taxation to be assessed shall, on resolution adopted by the board of trustees of the consolidated public library district, be submitted . . . to the qualified electorate of the respective counties for approval." [Emphasis added]

Section 182.610, V.A.M.S., clearly requires that the two or more county districts which join in forming a consolidated district have the same rate of taxation prior to the consolidation. That section also clearly indicates that the consolidated district is to have the same tax rate which previously existed in the constituent districts. That tax rate could be not less than one mill nor more than two mills, Section 182.010, RSMo Supp. 1971.

While it might appear that the use of the words "not less than twenty cents on the one hundred dollars of assessed valuation" (the equivalent of a rate of two mills), would require a consolidated district to levy a tax of twenty cents per hundred dollars, we are of the opinion that when the county districts prior to consolidation were levying a tax of a lesser rate, the existing tax is to continue until a tax rate of twenty cents per hundred or more is approved at an election.

Such a construction permits Sections 182.610 and 182.650 to be read in harmony. Section 182.610 provides that the existing tax rate continue; while Section 182.650 uses the permissive word "may" and provides that a tax increase is to be approved by the electorate. A construction which would permit a twenty cent tax rate when the existing rate was less than twenty cents would be contrary to Section 182.610 which provides that the rate for the consolidated district be the same as the constituent districts, and also contrary to the provision of Section 182.650 that any increase be submitted to the electorate.

CONCLUSION

It is the opinion of this office that when the tax rate of the county library districts which join to form a consolidated district is less than twenty cents per hundred dollars assessed valuation, that the tax rate of the consolidated district cannot be increased above the rate previously levied by the constituent districts without an election in accordance with procedures set out in Section 182.650, V.A.M.S.

Mr. Charles O'Halloran

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

Yours very truly,

A handwritten signature in cursive script, appearing to read "John C. Danforth".

JOHN C. DANFORTH
Attorney General