



OFFICES OF THE

ATTORNEY GENERAL OF MISSOURI

JEFFERSON CITY

April 30, 1975

OPINION LETTER NO. 46

JOHN C. DANFORTH
ATTORNEY GENERAL

Dr. Jack Cross, Commissioner
Department of Higher Education
600 Clark Avenue
Jefferson City, Missouri 65101

Dear Dr. Cross:

This letter is in response to your request for this office's opinion as to whether a public library district remains eligible for state aid grants if a public library tax of an amount greater than one mill has been approved at the time of the creation of the library and has since been reduced to a lesser amount but not below one mill.

Section 182.010, RSMo 1969, provided for a tax rate of at least one mill and not more than two mills on the dollar of assessed valuation for county library districts. This section has been modified by House Bill No. 1643, 77th General Assembly, to provide for a tax rate not to exceed twenty-five cents for each one hundred dollars of assessed valuation. You state that in recent years a number of library districts have been created with a tax rate larger than the minimum one mill at the time of their creation. Occasionally, local authorities have given consideration to a reduction of this rate, particularly when the assessed valuation of the taxing district has increased.

Section 181.060, subsection 2, RSMo 1969, which authorizes state aid to public library districts, provides, in pertinent part:

". . . No grant shall be made to any public library if the rate of tax levied or the appropriation for the library should be decreased below the rate in force on December 31, 1946, or on the date of its establishment.

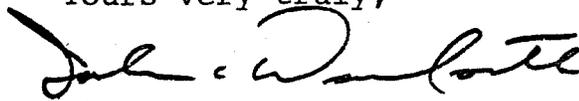
Dr. Jack Cross

Grants shall be made to any public library if a public library tax of at least one mill has been voted in accordance with sections 182.010 to 182.460, RSMo, or as authorized in section 137.030, RSMo, and is duly assessed and levied for the year preceding that in which the grant is made, or if the appropriation for the public library in any city of first class yields one dollar or more per capita for the previous year according to the population of the latest federal census." (Emphasis supplied)

It is well settled that the basic rule of statutory construction is to seek the legislative intent and, in so doing, words shall be given their plain and ordinary meaning. State ex rel. State Highway Commission v. Wiggins, 454 S.W.2d 899 (Mo.Banc 1970). We believe that the underlined portion of Section 181.060, RSMo 1969, is clear and that there is no ambiguity. If a library district reduces its tax rate below the rate established at its inception, regardless of the reason, in our opinion, such a district would be ineligible for continued state aid.

We enclose Opinion No. 72 rendered August 9, 1955, to Paxton P. Price, holding that Section 137.073 does not require a reduction of the library tax rate if such reduction would result in loss of state aid.

Yours very truly,



JOHN C. DANFORTH
Attorney General

Enclosure: Op. No. 72
8-9-55, Price