

SCHOOL--Majority of TAX PAYERS voting at election under  
Sec. 9225 R. S. Mo. 1929, increases tax levy. ✓

March 25, 1933



Mr. O. A. Kamp,  
Prosecuting Attorney  
% A. H. Drunert  
Jonesburg, Missouri

Dear Sir:

Your letter of March 21, 1933 at hand wanting an opinion relative to the construction of Section 9225 R. S. Mo. 1929, wherein the proposition to increase taxes is being suggested to the voters of said school district.

In reply will say the statute subject to the maximum provided by the construction states:

\*\*\*shall submit to the voters of said school district who are tax payers of such school district,\*\*\*whether the rate of taxation be increased as proposed by said board,\*\*\*and if a majority of the voters who are taxpayers voting at such election on the proposition to increase levy shall vote in favor of such increase,\*\*\*"

You will note the statute repeatedly says:

"The majority of the tax payers voting at such elections."

Tax Payer has been defined as one who owns either real or personal property liable to assessment and taxation in the district.

The theory of the law is that his interest is so great that he will exercise his discretion in voting for the best interest of the district.

"No strict and technical construction is to be put upon the statute involved, nor is a strict and technical compliance with it to be exacted of the "plain, honest,

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worthy citizens, not specially  
learned in the law" in the performance  
of their duties under it."

State ex rel. Jones 266 Mo. l.c.  
201

State ex rel. Job. 205 Mo. l.c.  
34.

"The laws affecting the organization,  
functions, and powers of the school  
district are not to be strictly construed."

State ex rel. School District  
238 S. W. l.c. 830

State ex rel. Cornahan v. Jones,  
266 Mo. 191 l.c. 201.

In view of the foregoing, it is our opinion that the tax pay-  
ers are the qualified voters in this instance because it limited  
it specifically to tax payers under that particular section 9225  
R.S. Mo. 1929.

Ordinarily unless so limited, Section 11 of Article 10, of  
the State Constitution on a two third majority vote could increase;  
but as stated above this particular section cuts down the majority  
of the tax payers instead of "a two third vote of the people."

Respectfully yours,



GEO. B. STROTHER  
Assistant Attorney General.

APPROVED

ROY MCKITTRICK  
Attorney General.