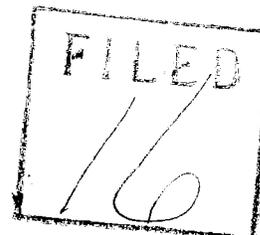


SCHOOL DISTRICTS:--District organized under Sections 9325 and 9326, R. S. Mo. 1929, whether containing incorporated or unincorporated village may increase tax levy by vote not to exceed \$1.00 on \$100.00 valuation.

June 20, 1934.

6-28



Mr. David R. Clevenger,
Prosecuting Attorney,
Platte City, Missouri.

Dear Sir:

We are acknowledging receipt of your letter in which you state as follows:

"This is to acknowledge receipt of your letter of June 12th relative to the tax question in District Number 74 located in this county. Unfortunately, I believe there is one confusion, which, from reading the copy of my letter, might not have been entirely clear to you, it is this: -

"There are no incorporated towns within the bounds of this district nor has there ever been, not even at the time of organization or since that time, however, there has been two plats filed of town and are of record in the Recorder's office here in Platte City.

"I note that you state on page five of your letter in the first paragraph thereof that it is not necessary to have an incorporated town within the district, and so this being true, I assume from the cases cited and from your opinion that this district undoubtedly could, without offending the Constitution, make a levy of one hundred cents on a one hundred dollar valuation, however, I thought best to call your attention to the fact that there are no incorporated towns to make certain that I was correct in assuming that even though that fact be true it would still make no difference as long as they were incorporated under Sections 9325 and 9326.

"I am sorry for this confusion as I believe it is entirely my fault as my letter to you was not entirely clear on the question of incorporated towns."

June 20, 1934.

It is true that in your previous inquiry you stated there were incorporated towns in District Number 74. On June 12, 1934, we wrote you an opinion in which we held that the district which was organized under Sections 9325 and 9326, R. S. Mo. 1929, could, by a proper vote, increase the tax levy not to exceed \$1.00 on the \$100.00 valuation. You now state in the above letter that you were in error and that there are no incorporated towns in the district.

As we understand the decisions quoted to you in our opinion of June 12th it is not necessary, in order for a district to be incorporated as a town district under Sections 9325 and 9326, that there be an incorporated town within the district so as to come within the provisions of the Constitution which permits town districts, by vote, to increase the tax levy to \$1.00 on the \$100.00 valuation. We do not see that any useful purpose would be served to again quote to you the decisions quoted in that opinion. We believe that under the authority of State ex rel. Reynolds v. Rickenbrode, 4 S. W. (2d) 436; State ex rel. Buck v. Railroad Company, 263 Mo. 689 and State ex rel. v. Gill, 190 Mo. 79, it makes no difference, where a district is organized under Sections 9325 and 9326, whether the towns within the district be incorporated or not.

We would be of the opinion therefore that under the foregoing cases, as fully set out in our former opinion, even though there were no incorporated towns within this district, that the district organized under the foregoing sections, where the plat was duly filed, etc., would be a town district and that by a proper vote might increase the tax levy.

Very truly yours,

FRANK W. HAYES,
Assistant Attorney General.

APPROVED:

ROY McKITTRICK,
Attorney General.

FWH:MS