

TAXATION - County road and bridge tax is a part of the levy for county purposes.

December 15, 1938

Miss Thela Shuck Henry
Prosecuting Attorney
Shannon County
Eminence, Missouri



Dear Miss Henry:

We have your request of December 14, 1938 for an opinion, which reads as follows:

"Shannon County is one of those counties with an assessed valuation of less than Six Million Dollars (\$6,000,000.00).

"In May of this year our County Court made the following levies: - fifty cents on the \$100.00 valuation for County revenue; twenty-five cents on the \$100.00 valuation for Special Road and Bridge fund, as authorized by Section 22, Article 10 of the Constitution, and an additional twenty-five cents on the \$100.00 valuation which they designated as County Road and Bridge fund.

"I desire an opinion from your office as to whether or not the last mentioned twenty-five cents levy is legal and will appreciate a response at your earliest convenience."

The authority of the county court to levy taxes for county purposes in your county is found in Article X, Section 11 of the Constitution, and in Section 9873, R. S. Mo. 1929, which provides that in counties having \$6,000,000.00 or less of assessed valuation a tax of not to exceed fifty cents on the \$100.00 valuation may be levied for county purposes.

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It is apparent from your letter that the county court has levied a twenty-five cent special road and bridge tax which is authorized by Section 22, Article X of the Constitution, and has levied the full constitutional limit of fifty cents for county purposes, which is authorized by Article X, Section 11 of the Constitution, but in addition thereto has levied an additional twenty-five cents as a county road and bridge tax. We find no authority in the Constitution for this last additional tax.

Section 7890, R. S. Mo. 1929 provides that the county court of your county may levy a tax of not more than twenty cents on \$100.00 valuation as a road tax, which levy shall be collected and paid and placed to the credit of the "county road and bridge fund."

Any levy made for the county road and bridge fund is a part of the fifty cent levy authorized by the Constitution (Article X, Section 11) and is not in addition to the fifty cent levy. State ex rel. vs. Railroad, 270 Mo. 251; State ex rel. vs. Wabash Railway, 3 S. W. (2d) 378.

It is, therefore, the opinion of this office that the twenty-five cent additional levy for county road and bridge purposes is irregular and in excess of the constitutional limits prescribed in Article X, Section 11 of the Missouri Constitution.

Respectfully submitted

FRANKLIN E. REAGAN
Assistant Attorney General

APPROVED:

J. E. TAYLOR
(Acting) Attorney General

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