

TOWNSHIPS: In county under township organization county court
ROADS AND BRIDGES: may levy special tax for road and bridge purposes
TAXATION: only under provisions of Sec. 8529, Laws of 1945,
ELECTION: p. 1478. Township board cannot call election for
purpose of voting tax for road purposes.

December 8, 1947



Honorable Wayne Norman
Prosecuting Attorney
Putnam County
Unionville, Missouri

Dear Sir:

This is in reply to your letter of recent date, requesting an official opinion of this department and reading as follows:

"I shall appreciate your opinion on the following matters:

"May a County Court of a county having township organization levy a special tax for road and bridge purposes, either upon its own motion or by a special election called for such purpose?

"May a township board call a special election for the purpose of voting an addition tax for road purposes?"

In answer to the questions contained in your request, we are enclosing official opinions of this department rendered under date of February 4, 1947, to Herbert S. Brown, July 8, 1947, to R. E. Moulthrop, and July 25, 1947, to C. E. Ernst. We believe that the enclosed opinions fully answer the questions contained in your request.

CONCLUSION

It is the opinion of this department that in a county under township organization the county court has authority to levy a special tax for road and bridge purposes only under the provisions of Section 8529, Laws of Missouri, 1945, page 1478, and

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that such tax can be imposed only in the special or general road districts voting for the imposition of such tax at a special election.

It is further the opinion of this department that a township board has no authority to call a special election for the purpose of voting an additional tax for road purposes.

Respectfully submitted,

C. B. BURNS, Jr.
Assistant Attorney General

APPROVED:

J. E. TAYLOR
Attorney General

CBB:HR