

LIBRARY TAX RATE: After a merger of a municipal and a county library district, the tax rate in the municipality shall be the same as in the county.

August 3, 1951

8/7/51

Honorable Paxton Price
State Librarian
Missouri State Library
Jefferson City, Missouri



Dear Sir:

This department is in receipt of your recent request for an official opinion. You thus state your opinion request:

"Section 182.040 of the Missouri Revised Statutes 1949 provides the procedure by which an existing municipal library operating independently within the boundaries of a county-wide library district to become a part of the county-wide library district. The same section provides that upon merging 'The property within such city or town shall be liable to taxes levied for free county library purposes.'

"One particular case in Missouri, now under question is composed of this particular situation: The municipal tax rate for library service is twice the tax rate levied throughout the county for county-wide library service.

"Therefore, the legal question to be answered is upon merging, as provided by law herein quoted, which tax rate prevails in the absorbed municipal library district? Does the old tax rate levied by the municipality prevail, but collected by county officials rather than city officials, or does the tax rate of the absorbing county district prevail, or is the tax rate for the municipality after merging a combination of the old municipal tax rate and the new county tax rate?"

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Part 1 of Section 182.040, RSMo 1949, states:

"After the establishment of a free county library, the board of trustees, common council or other legislative body of any incorporated city or town in the county now or hereafter maintaining a free county library as above mentioned, may after approval of such proposed change by the directors of said free county library, notify the county court that such city or town desires to become a part of the free county library system at the beginning of the next succeeding full fiscal year; and thereafter such city or town shall be a part thereof, and the inhabitants shall be entitled to the benefits of such free county library and the property within such city or town shall be liable to taxes levied for free county library purposes; provided, the board of trustees, common council or other legislative body of such city or town, as the case may be, may petition the county court and in all other respects proceedings shall be had, as near as may be, as set forth in section 182.010, and the same rate of tax is had in such city or town as under the free county library system in such county."

The above section provides that after merger, "the property within such city or town shall be liable to taxes levied for free county library purposes * * *."

The same section provides further that "the same rate of tax is had in such city or town as under the free county library system in such county."

The only meaning which we can attach to the last above quoted section is that after the merger has been effected, the rate of library tax for the residents within the municipality shall be the same as the tax rate for residents of the county living outside the municipality.

CONCLUSION

It is the opinion of this department that after a merger

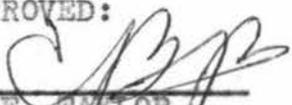
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of a municipal and a county library district, the tax rate in the municipality shall be the same as in the county.

Respectfully submitted,

HUGH P. WILLIAMSON
Assistant Attorney General

APPROVED:



J. E. TAYLOR
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HPW:AB