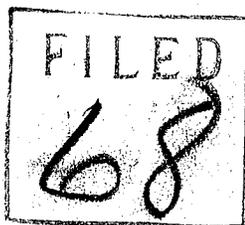


COUNTY FARM BUREAUS:
TAXATION:

Counties of fourth class not authorized to levy tax for support and maintenance of county farm bureau subject to Sections 262.550 to 262.620, RSMo 1949, as amended.



March 1, 1954

Honorable Don W. Owensby
Prosecuting Attorney
Dallas County
Buffalo, Missouri

Dear Mr. Owensby:

The following opinion is rendered in reply to your recent request reading as follows:

"Our local County Agent has raised the question as to whether or not our county can have an election for the purpose of placing a tax on the assessed property in the county for use by the County Extension Service for education purposes. We have a similar tax in this county for County Health Unit and County Library District.

"The specific question is: Does the law provide for a special tax, to be voted by the voters of the county in counties of Class Four such as Dallas County, such tax to be used by local County Extension Office for the diffusing of farm education practices."

Sections 262.550 to 262.620, RSMo 1949, as amended, constitute the basic law governing county farm bureaus. Within the framework of these special statutes we find no power vested in a county, as a political subdivision, to levy taxes for the support of such bureaus. We find only a mandatory duty imposed on counties to appropriate from general

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revenues for the support of the county farm bureaus established pursuant to the statutes referred to above. Section 262.580, RSMo 1949 (A.L. 1953 S.B. 173) provides as follows:

"1. The board of directors of the county farm organization, in cooperation with the county court and the University of Missouri college of agriculture, shall prepare an annual financial budget covering the county's share of the cost of carrying on cooperative extension work in agriculture and home economics provided for in sections 262.550 to 262.620, which shall be filed with the county court of such county, and shall be included by said county court in class four of the budget of county expenditures for such year in counties budgeting the county expenditures by classes and in all other counties in the budget document, subject to the following restrictions: (1) In counties of the first and second classes, the minimum appropriation shall be two thousand five hundred dollars. (2) In counties of the third class, the minimum appropriation shall be two thousand dollars. (3) In counties of the fourth class, the minimum appropriation shall be one thousand dollars.

"2. Provided, that no county shall appropriate more than one dollar per capita of the rural population as determined by the latest decennial federal census; provided further, that in any year in which the county farm organization approves a budget of lesser amount than is herein provided, then the lesser amount so approved shall be appropriated by the county court."

Article X, Section 1, Missouri Constitution of 1945 provides:

"The taxing power may be exercised by the general assembly for state purposes, and by counties and other political subdivisions under power granted to them by the general assembly for county, municipal and other corporate purposes."

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In Giers Implement Corporation v. Investment Service, 361 Mo. 504, 235 S.W. (2d) 355, l.c. 358, we find the applicable rule stated in the following language:

" * * * the power to tax is a governmental function inherent in the state (more precisely stated 'inherent in the sovereign people of the State'), exercised by the legislature subject to constitutional limitation."

No constitutional or statutory provision has been found which authorizes a county of the fourth class to levy a tax for the support and maintenance of a county farm bureau formed under Sections 262.550 to 262.620, RSMo 1949, as amended, and in the absence of such authorization the tax would be invalid.

CONCLUSION

It is the opinion of this department that a county of the fourth class in Missouri is without authority to levy a tax for the support and maintenance of a county farm bureau formed under Sections 262.550 to 262.620, RSMo 1949, as amended.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Mr. Julian L. O'Malley.

Yours very truly,

JOHN M. DALTON
Attorney General

JLO'M:vlw