

COUNTY HEALTH CENTER: : 1) Senate Bill No. 286 requires a reduction  
 RATES OF LEVY: : in the rate of levy for county health  
 TAXATION: : center purposes and such rate is to be  
 LEVIES: : reduced by the county court. 2) Only  
 : public schools and libraries are  
 : specifically given exception from the  
 : operation of Senate Bill No. 286, in  
 : regard to participation in state funds.  
 : 3) In years when Senate Bill No. 286  
 : is not applicable, the originally  
 : authorized rate goes again into effect.  
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August 15, 1955

Honorable James A. Vickrey  
 Prosecuting Attorney  
 Pemisocot County  
 Caruthersville, Missouri

Dear Mr. Vickrey:

This department is in receipt of your request for a legal opinion, which request reads as follows:

"The Trustees of the Pemisocot County Health Center together with our county health officer have requested me to inquire as to your opinion concerning the practical effect the enactment of Senate Bill No. 286 will have on county health centers now collecting the one mill tax authorized by the voters pursuant to section 205.010 R.S. Mo., 1949. A copy of Senate Bill No. 286 and section 205.010 are attached hereto. Attention is also invited to a copy of the letter of Mr. J. Rex James, Administrator of the Division of Health, attached hereto which sets out the policy under which county health centers receive state aid.

"We are concerned over whether or not the Senate Bill referred to requires a reduction in the one mill tax rate voted in by the people under section 205.010, and if so, to what extent. The Senate Bill provides in part that '... Where the taxing authority is a school district it shall only be required hereby to revise and lower the rates of levy to the extent necessary to produce from all taxable property substantially the same amount of taxes as previously estimated to be produced by the original levy, plus such additional amounts as may be necessary approximately to offset said district's reduction in

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the apportionment of state school moneys due to its increased valuation. If the above underlined portion of the Act does not also apply to health centers (assuming a reduction in tax rate authorized by section 205.010 is required), the effect will be a substantial reduction of funds available to health centers, since the increase in assessed valuation also reduces the amount of state aid available to county health centers. We further wonder if we are correct in our understanding that (regardless of the effect on revenue for the current year) in subsequent years the Senate Bill will have no effect on the one mill tax rate -- that we can continue to, or go back to, collecting it; because, it seems there are two conditions precedent to bringing the Senate Bill in operation for any year, i.e. (1) 'Whenever the assessed valuation .. has been increased by ten per cent or more over the prior year's valuation, either by order of the state tax commission or by other action, and (2) such increase is made after the rate of levy has been determined and levied by the county court, etc.'

"Therefore, your opinion is respectfully requested on the following specific questions:

"1. In a county where, pursuant to sections 205.010 and 205.020, Revised Statutes of Missouri, 1949, an annual tax in the amount of ten cents on each one hundred dollars of the assessed valuation of property has been duly levied for the establishment, maintenance, management and operation of a county health center, and in which county the assessed valuation of property has been subsequently increased in excess of ten per cent of the prior year's valuation by the state tax commission, does Senate Bill No. 286, enacted by the 68th General Assembly, require or authorize a reduction in said rate of levy for county health purposes?

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"2. If the question above stated is to be answered in the affirmative, then to what extent must the rate of levy be reduced?-- (to the extent necessary to produce substantially the same amount of taxes as previously estimated to be produced by the original levy or to such extent plus such additional amounts as may be necessary approximately to offset the health center's reduction in the apportionment of State Division of Health money due to increased valuation?)

"3. What effect, if any, will Senate Bill No. 286 have on the collection of the full one mill tax in subsequent years, if there is no further increase in the assessed valuation of property by 'the state tax commission or by other action?'

"While the true legislative intent does not appear to be expressed in the Senate Bill referred to, the wording of it, has caused serious alarm in this county as to whether or not the Act will be construed in a manner that will very seriously hamper a health center that is only now barely existing yet rendering an indispensable public service."

1) The attached opinion written to the Honorable W.H.S.O'Brien, Prosecuting Attorney, Jefferson County on August 15, 1955, answers your first question. In short, Senate Bill No. 286 does require a reduction in the rate of levy for county health center purposes and such rate is to be reduced by the county court.

2) The law clearly stipulates that the rate of levy will be lowered "to the extent necessary to produce from all taxable property substantially the same amount of taxes as previously estimated to be produced by the original levy." The only exceptions are public schools and libraries whose levies are not to be "reduced, below a point that would entitle them to participate in state funds."

3) You ask next: If there is no further increase in the assessed valuation in subsequent years, may the levy

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return to the original rate set in the county health center election. When Senate Bill No. 286 is not applicable, the originally authorized rate must again come into operation.

CONCLUSION

It is the opinion of this department that:

- 1) Senate Bill No. 286 requires a reduction in the rate of levy for county health center purposes and such rate is to be reduced by the county court.
- 2) Only public schools and libraries are specifically given an exception from the operation of Senate Bill No. 286 in regard to participation in state funds.
- 3) In any year Senate Bill No. 286 is not applicable to a particular county the rate set by the voters comes again into operation.

Yours very truly,

JOHN M. DALTON  
Attorney General

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