

Opinion No. 455, Answered By Letter
(Ben Ely, Jr.)

December 18, 1961



Mr. Paul Knudsen
Prosecuting Attorney
Caldwell County
Kingston, Missouri

Dear Mr. Knudsen:

We are in receipt of your letter of December 11, 1961, in which you request our opinion as to the proper procedure to determine the legality of a tax levied by Breckenridge Township in your county for the erection of a public toilet.

Also we understand your problem, the Chicago, Rock Island and Pacific Railroad Company has refused to pay a part of their tax which represents an amount due for the toilet, due to the fact that the measure did not carry by a two-thirds majority.

We direct your attention to Sections 151.220-151.250, RSMo 1959, which prescribe the procedure for the collection of unpaid taxes by railroads. We believe that this procedure is applicable here and is the procedure by which the validity of this tax should be determined.

We believe that the other questions mentioned in your letter, regarding the proper action to be taken if the tax is held invalid, should be resolved when, and if, the tax is so held.

Yours very truly,

THOMAS F. EAGLETON
Attorney General

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