

January 24, 1963



Honorable Gerald Kiser
Prosecuting Attorney
Clay County
Liberty, Missouri

Dear Mr. Kiser:

This is in response to the recent request of your predecessor for an opinion of this office as to whether special road and bridge tax money may properly be spent to improve and repair streets in incorporated areas of Clay County.

We note that Section 137.555, RSMo 1959, provides in part,

" . . . that the part of said special road and bridge tax arising from and paid upon property not situated in any special road district and the one-fifth part retained in the county treasury may, in the discretion of the county court, be used in improving or repairing any street in any incorporated city or village in the county, if said street shall form a part of a continuous highway of said county leading through such city or village."

In an opinion issued to the Honorable E. Wayne Collinson, dated April 9, 1949, a copy of which is attached herewith, the following was stated as part of the conclusion:

"It is the opinion of this department that the county court of Greene County may expend the monies derived from the special road and bridge tax authorized by section 8527, Laws of Missouri 1945, page 1478, derived

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from property not situated in any special road district, and the one-fifth part retained by the county from taxes derived from property in a special road district to improve or repair any street in Springfield if such street forms a part of a continuous highway of Greene County leading through the city of Springfield."

The Section 8527 referred to in the foregoing quote is now known as Section 137.555, RSMo 1959.

We trust that the foregoing will fully answer your inquiry.

Very truly yours,

THOMAS F. EAGLETON
Attorney General

AJS lc

1 enclosure