

December 3, 1963



Honorable J. R. Eiser
Prosecuting Attorney
Holt County
Oregon, Missouri

Dear Mr. Eiser:

In answer to your inquiry of May 20, 1963, as supplemented by your letter of October 16, 1963, we enclose a copy of a letter of September 19, 1963, directed by this office to Honorable Orville C. Winchell, Prosecuting Attorney of Laclede County, Missouri. In applying the conclusion found in such letter, it must therefore be reasoned that the general road district tax levied by the County Court of Holt County, as authorized by Section 137.565, RSMo 1959, after voter authorization in April, 1963, must be considered to be included, as a matter of law, to be in Class 3 of the 1963 county budget.

You are further advised that the tax voted in April, 1963, being anticipated county revenue, may be the subject of tax anticipation notes at the discretion of the County Court.

Yours very truly,

THOMAS F. EAGLETON
Attorney General

JLO'M: jh
Enc.