

HOSPITAL DISTRICTS:  
POLITICAL SUBDIVISION:  
FINANCIAL REPORTS:

A county hospital organized pursuant to Section 205.160 and related sections is a political subdivision of this state insofar as Section 105.145 RSMo Supp. 1965 is concerned and must cause to be prepared and filed an annual financial report pursuant to Section 105.145, RSMo. Cum. Supp. 1965.

September 22, 1966

OPINION NO. 85 (1966)  
OPINION NO. 457 (1965)

Honorable Paul D. Hess, Jr.  
Prosecuting Attorney of Macon County  
Macon, Missouri

FILED  
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Dear Mr. Hess:

This is in response to your request for an official opinion of this office which reads in part as follows:

"The Macon County (American) Memorial Hospital is a county hospital duly organized and functioning under the provisions of Section 205.160 RSMo. 1959, and relative sections. Under Section 205.200 the hospital Board of Trustees has a certain discretion relative to annual tax levy, although such is handled through the Macon County Court.

"Please advise me, whether or not this county hospital must comply, when timely, with the provisions of recently adopted Section 105.145, or does this county hospital fall within the scope of the exception therein specified in Sub Section 1-(1) where counties and school districts are excepted?"

Essentially the question is whether or not a county hospital is a separate political subdivision from the county insofar as compliance with Section 105.145 RSMo. Supp. 1965, is concerned which Section requires all political subdivisions to cause to be prepared and filed an annual report of the financial transactions of the political subdivision.

Paragraph 1 of Section 105.145 RSMo. Cum. Supp. 1965, provides the following definition which shall be applied to the terms used in this Section:

"(1) 'Political subdivision,' any agency or unit of this state, except counties and school districts, which now is, or hereafter shall be, authorized to levy taxes or empowered to cause taxes to be levied:"

It is clear a county hospital causes taxes to be levied. Section 205.200 RSMo. Cum. Supp. 1965 specifies the county court shall levy annually a rate of taxation for the benefit of the hospital as certified to it by the Board of Trustees of the hospital.

Honorable Paul D. Hess, Jr.

The county court serves merely as a conduit through which taxes flow with respect to the county hospital, and through which the financial needs of the hospital are met. It is mandatory that the court levy taxes, under Section 205.200, Cum. Supp. 1965, when such levy is certified by the county court.

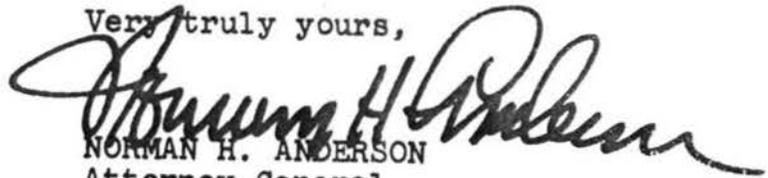
In view of the foregoing discussion, it is clear that a county hospital is a unit of this state which is empowered to cause taxes to be levied.

#### CONCLUSION

It is the opinion of this office that a county hospital organized pursuant to Section 205.160 and related sections, is a political subdivision of this state insofar as Section 105.145 RSMo Supp. 1965, is concerned and must cause to be prepared and filed an annual financial report pursuant to Section 105.145, RSMo. Cum. Supp. 1965.

This opinion which I hereby approve was prepared by my assistant Mr. Jerome Wallach.

Very truly yours,



NORMAN H. ANDERSON  
Attorney General