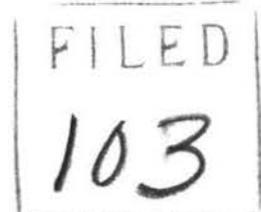


LIBRARY DISTRICTS: When a municipal library district becomes  
CITY AND COUNTY: part of a county library district, pursuant  
MERGER: to Section 182.030 RSMo 1959, beginning date  
EFFECTIVE DATE: of next fiscal year of the county library  
district following election in said municipal library district favoring merger, will be effective date of merger of such library districts.

Opinion No. 480 (1965)  
Opinion No. 103 (1966)

March 17, 1966



Honorable Donald E. Dalton  
Prosecuting Attorney  
St. Charles County  
St. Charles, Missouri

Dear Mr. Dalton:

This office is in receipt of your request for a legal opinion as to the effective date of the merger between the Wentzville City Library District and the St. Charles County Library District.

From the factual situation given in your letter, and pursuant to Section 182.030 RSMo 1959, an election was held in the City of Wentzville, Missouri, on November 16, 1965, to vote on the question, "Shall the library of the City of Wentzville be included with the St. Charles County Library District." Since the date of the opinion request, we have received information to the effect that the requirements, with reference to the election specified in Section 182.030, have been complied with.

On November 19, 1965, the results of the election, as certified by the County Clerk of St. Charles County, showed a majority of the votes cast were in favor of the merger of the two library districts. Your letter reads in part as follows:

" \* \* \* The question now arises as to the date when the municipal library district becomes a part of the County Library District. Section 182.030 Supra states, 'At the beginning of the

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next fiscal year.' The quoted language does not seem to clarify whose fiscal year is referred to and the further question develops as to the meaning of the term 'fiscal year'."

Earlier in your letter, it is indicated the Wentzville City Library's fiscal year is from July 1st through the next June 30th, and the fiscal year of the St. Charles County Library District is from January 1st through the next December 31st. We understand your question as to which of the beginning dates of these fiscal years the above mentioned merger becomes effective.

Section 182.030 RSMo 1959, reads as follows:

"Whenever qualified electors equal to five percent of the total vote cast for governor at the last election in an existing municipal library district within the geographical boundaries of a proposed or existing county library district shall petition in writing the county court to be included in the proposed or existing county library district, subject to the official approval of the existing county library board, the qualified voters of the municipal library district shall be permitted to vote on the proposition for establishing or joining the county library district, and on the proposition for a tax levy for establishing and maintaining a free county library. If the proposition carries by a majority vote, the municipal library district shall become a part of the county library district at the beginning of the next fiscal year and the property within the municipal library district shall be liable to taxes levied for free county library purposes. If a majority of voters in the existing municipal library district oppose the county library district, the existing municipal library district shall continue."  
(Underlining ours).

Our research fails to reveal any statutory definition of the terms "next fiscal year" as used in the above quoted section,

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and of necessity we must look to other sources for a suitable definition of said terms.

In the case of Union First & Savings Bank vs. City of Sedalia, Mo., 254 S.W. 28, the Court considered the terms "fiscal year" in connection with Article 10, Section 12, Constitution of Missouri, 1875, limiting the indebtedness a county, city or other political subdivision might incur in any year. We quote a portion of the opinion, pages 31-32, believed to be applicable to our discussion as follows:

"The term 'fiscal year' is defined by the leading lexicographers as follows: Funk & Wagnall's New Standard Dictionary defines the term 'fiscal year' as 'the financial year at the end of which accounts are balanced.' Webster's International Dictionary defines fiscal year as 'the year by or for which accounts are reckoned, or the year between one annual time of settlement or balancing of accounts, and another.'

"The Constitution says nothing about a 'fiscal year.' It simply uses the term 'year'. As to counties, the word 'year' as found in section 12 of article 10, Missouri Constitution, which we have quoted supra, has been held to mean a calendar year, or a year beginning January 1st and ending December 31st \* \* \*.

\* \* \* \* \*

" \* \* \* The fiscal year of the county by our rulings has been established as a calendar year \* \* \*.

\* \* \* \* \*

"As stated, supra, the Constitution does not specifically prohibit the fixing of a fiscal year different from the calendar year. The Constitution, section 12,

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article 10, uses the words 'any year' followed by the words 'for such year.' It applies not only to counties, but to cities, towns, townships, school districts, and other political corporations and subdivisions of the state. \* \* \*

\* \* \* \* \*

" \* \* \* We therefore rule that the only period which can be considered (under the constitutional limitation upon the right to incur debts) is the calendar year, and the City of Sedalia could not by ordinance or otherwise, fix a different period of time as the basis for a bond issue."

While the Court found it necessary in the above mentioned case to define "fiscal year" in connection with its consideration of the constitutional and statutory provisions there involved, it is believed that such definition and its application is not limited to the circumstances of that case, or later cases involving the same or similar circumstances. It is believed the definition of "fiscal year" there given is also applicable to other situations involving statutes in which said terms appear, and the definition is helpful in construing "next fiscal year" appearing in Section 182.030, supra.

Referring again to that portion of Section 182.030, supra, which we have underscored, and considering the context in which same has been used, obviously the legislative intent was that a merger of a city and county library district, and the time when the city district would become a part of the county district shall be "at the beginning of the next fiscal year," of the county library district. The beginning of the next fiscal year would be that nearest, or the immediately following fiscal year of the county library district after the two library districts were merged. This is the only practical and reasonable construction which can be given the terms, for any other construction would pervert the plain or ordinary meaning of the express provisions of the section and result in confusion and uncertainty as to when the merger would become effective.

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With reference to the factual situation here involved, it will be recalled that the results of the election, indicating a majority vote had been cast in favor of the merger of the two library districts was officially certified on November 19, 1965. Thereafter, the nearest immediately following, or in the words of Section 182.030, supra, "the beginning of the next fiscal year" of the St. Charles County Library District, would be January 1, 1966, consequently, this date is the one on which the Wentzville City Library District becomes a part of the St. Charles County Library District, or the effective date of the merger of the two library districts.

CONCLUSION

Therefore, it is the opinion of this office that when a municipal library district becomes a part of a county library district, pursuant to provisions of Section 182.030 RSMo 1959, the beginning date of the next fiscal year of the county library district, following the election held in said municipal library district, favoring the merger, will be the effective date of the merger of such library districts.

The foregoing opinion which I hereby approve was prepared by my assistant, Paul N. Chitwood.

Yours very truly,



NORMAN H. ANDERSON  
Attorney General