

October 30, 1967

OPINION NO. 266
Answer by letter-Nowotny



Honorable Melvin D. Benitz
Prosecuting Attorney
Callaway County
Fulton, Missouri

Dear Mr. Benitz:

This is in answer to your request for an opinion of this office concerning the question whether Callaway County can expend funds raised under a two mill tax levy voted under Section 137.037, RSMo Supp. 1965, for the purpose of revaluating property during the year 1967, in view of the fact that the County Court failed to include in its budget provisions for the expenditure of money raised from such levy.

Enclosed is a copy of Attorney General Opinion No. 302, dated November 27, 1964, issued to the Honorable Gerald Kiser, answering the same question in relation to a special road and bridge tax. It was held that if the funds received from the special road and bridge tax were in excess of the amount budgeted by the County Court that the budgeted amount cannot be changed or amended.

This opinion is controlling here. Therefore, Callaway County cannot expend funds for the purpose of revaluating property during the year 1967 since the County Court failed to include in its budget provisions for the expenditure of such money.

Very truly yours,

NORMAN H. ANDERSON
Attorney General

WVN:maw

Enclosure - Opinion No. 302
11/27/64 - Kiser