

CITIES, TOWNS AND VILLAGES:
SCHOOLS:
ANNEXATION:

1. Pursuant to the provisions of Section 162.421, RSMo Supp. 1967, the children in areas proposed to be annexed to the City of Columbia in October, 1969, become residents of the Columbia School District on July 1, 1970, and thus will then be eligible to attend the schools of that district, if the proposed annexation is approved.

2. The property in the annexed areas will be subject to the Columbia School District 1970 tax levy, if the proposed annexation is approved.

3. The 1969 taxes are to be paid to the school districts containing the annexed areas and are to be considered in the settlement apportioning the property and obligations of the districts from which land was taken, according to the procedure provided in Section 162.031, RSMo Supp. 1967, if the proposed annexation is approved.

September 25, 1969

OPINION NO. 362

Honorable A. Basey Vanlandingham
State Senator
19th District
Columbia, Missouri 65201

Dear Senator Vanlandingham:

This opinion is in response to your request which seeks to determine the effect of a proposed annexation by the City of Columbia to be voted on in October, 1969, of areas of school districts adjacent to Columbia, Missouri. The specific questions asked are:

"1. When do the children in the annexed areas become residents entitling them to attend the Columbia School District schools?

2. On what date do the taxes affected by the annexation accrue to the Columbia School District?

Senator A. Basey Vanlandingham

3. If the opinion is that the students become residents immediately upon annexation and the opinion is that the taxes, by statute, would not become available until after July 1 of the following year, should the taxes after the students become residents of the Columbia School District be considered in the settlement apportioning the property and obligations of the school district from which the property and students were taken?"

It is our understanding that the areas to be annexed are not in six-director districts which maintain a high school.

The children will become residents of the Columbia School District, thus entitling them to attend the Columbia schools, when the annexation is finally consummated. Section 162.421-1, RSMo Supp. 1967, provides:

"Except districts containing a city or a part of a city having more than seventy-five thousand inhabitants and districts in counties of the first class, the extension of the limits of any city or town beyond the boundaries of a six-director school district in which it is included shall automatically extend the boundaries of that district to the same extent, effective on the first day of July next following the extension of the limits of the city or town, and except in counties of the second class if the extension of the limits of the city or town includes territory contained in another six-director school district which maintains a high school, then the school district boundary lines shall not be enlarged to include territory in said six-director district by reason of the extension of the city or town limits."

Thus, according to this statutory provision, the children of the annexed districts will be eligible to attend the Columbia schools as of the first day of July, 1970, if the annexation proposal is passed in October of this year.

Senator A. Basey Vanlandingham

Attorney General's Opinion No. 96, March 22, 1956, Wheeler, is authority for holding that, despite the July 1 date established by Section 162.421, RSMo Supp. 1967, as the date the annexation officially takes effect, the real property in the annexed areas and personal property of residents of the annexed areas will be subject to the 1970 tax rates levied by the annexing district and the residents of the annexed areas will have the right to participate in the 1970 April school elections in the annexing district.

Attorney General's Opinion No. 16, May 2, 1957, Chapman, makes it clear that money collected from taxes levied and assessed in 1969 by the districts from which the land was annexed is to be paid to such districts, despite the annexation. The tax revenue derived from the 1969 levy on the property in the annexed areas becomes part of the funds of the district and would be subject to the settlement procedure of Section 162.031, RSMo Supp. 1967.

CONCLUSION

It is the opinion of this office that:

1. Pursuant to the provisions of Section 162.421, RSMo Supp. 1967, the children in areas proposed to be annexed to the City of Columbia in October, 1969, become residents of the Columbia School District on July 1, 1970, and thus will then be eligible to attend the schools of that district, if the proposed annexation is approved.
2. The property in the annexed areas will be subject to the Columbia School District 1970 tax levy, if the proposed annexation is approved.
3. The 1969 taxes are to be paid to the school districts containing the annexed areas and are to be considered in the settlement apportioning the property and obligations of the districts from which land was taken, according to the procedure provided in Section 162.031, RSMo Supp. 1967, if the proposed annexation is approved.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Peter H. Ruger.

Very truly yours,



JOHN C. DANFORTH
Attorney General