

See 521 SW2 369
(1975)

TAXATION:
METROPOLITAN DISTRICT:
ST. LOUIS METROPOLITAN
DISTRICT:

The Board of the Metropolitan Zoo-
logical Park and Museum District of
the City of St. Louis and St. Louis
County is not authorized to fix a
permanent levy rate under Section

184.350, RSMo, for each of the three subdistricts of such District
but is authorized to fix an annual rate varying as may be necessary
within the prescribed statutory limits. Such District Board has no
regulatory control over subdistrict funds and has no supervisory
control over the subdistrict officers, employees or operations.
Such Board must honor proper subdistrict vouchers.

OPINION NO. 198

July 21, 1972

FILED
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Honorable Lawrence J. Lee
Senator, District 3
506 Olive, Room 802
St. Louis, Missouri 63101

Dear Senator Lee:

This opinion is in response to your request which asks several
questions relating to the provisions of Sections 184.350, RSMo et
seq., with respect to the Metropolitan Zoological Park and Museum
District and the respective subdistricts established in the City of
St. Louis and St. Louis County pursuant to said sections.

Your first question asks whether the District Board has the
authority to set the tax rate only once for each of the three sub-
districts or whether the Board is to set the rates annually. In
this respect we note that subsections 2 and 3 of Section 184.350,
RSMo, as initially introduced in House Bill No. 23, Third Extra
Session, 75th General Assembly, provided for a fixed levy. The
subsections, as passed, provide for subdistrict rates to be "estab-
lished by the board" and "not in excess" of the prescribed statu-
tory maximum rates.

It is axiomatic that the overriding object of all statutory
construction is to ascertain and give effect to legislative inten-
tion. Gaddy v. State Board of Registration for the Healing Arts,
397 S.W.2d 347 (Mo.App. 1965). And, the law favors constructions
which harmonize with reason and which tend to avoid unjust, absurd,
or unreasonable results. State ex rel. Stern Brothers & Co. v.
Stilley, 337 S.W.2d 934 (Mo. 1960). A logical and reasonable re-
sult must be presumed.

While, in this instance, there would have been no room for
argument if the legislature had included the word "annually" after

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the words "as established by the board," it is our view that the failure to do so does not require an interpretation which would ascribe an absurd intent to the legislature. As we have noted, the bill as introduced contained a fixed and unalterable rate. In our view, the language inserted in the perfected version and as finally passed was intended to authorize the Board to levy rates within such maximums prescribed on an annual basis. The levying of such annual rates by political subdivisions is common practice.

The provision in Section 184.350 that the tax rate as established by the District Board should be deemed in effect as of the first day of the year following the year of the election establishing the district was for the purpose of providing that the tax could not be levied the year of the establishment of the district but that the tax could be levied for the first time in the year following the establishment of the district.

We thus conclude in answer to your first question that the District Board is empowered to set and change the tax rate for each subdistrict annually under Section 184.350 within the maximums prescribed.

Your second question asks whether the District Board has the power to regulate, administer, expend or supervise the moneys collected and deposited to the subdistricts' accounts. We believe that the first sentence in Section 184.362, quoted below, giving the subdistrict commissions exclusive control of their funds answers your question and that the subdistricts thus have exclusive control of the expenditure of their funds except for the funds allocated to the cost of operating the District under Section 184.356, RSMo.

Your third question asks whether the District Board has any authority over the operation, administration, officers, and employees of the respective subdistricts.

It is our view that the legislature made the subdistricts autonomous with respect to their operations, administration, officers, and employees. We base this view on the provisions of Sections 184.360 and 184.362, RSMo.

Section 184.360 provides:

"1. Each respective subdistrict is hereby empowered to own, hold, control, lease, acquire by donation, gift or bequest, purchase, contract, lease, sell, any and all rights in land, buildings, improvements, furnishings, displays, exhibits and programs and any and all other

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real, personal or mixed property for the purposes of the said subdistrict.

"2. All buildings, property and facilities of existing publicly owned and operated zoological parks and museums established under the constitution or laws of this state or museum of science and natural history upon which a majority of the voters of both the city and county have passed upon as provided for in section 184.350 shall become the property of and vest in the respective and applicable subdistrict on the date such subdistrict shall be established as provided in section 184.350. Any obligations, duties, rights, privileges of whatever description pertaining to or relating to the maintenance, operation, construction, design or affairs of any such existing zoological park or museum shall be assumed by the respective subdistricts."

Section 184.362 provides in part:

". . . Said commission [of the subdistricts] shall have exclusive control of the expenditures of all moneys collected by the district to the credit of the subdistrict's fund and of the construction and maintenance of any subdistrict, buildings built or maintained in whole or in part with moneys of said fund and of the supervision, care and custody of the grounds, rooms or buildings constructed, leased or set apart for the purposes of the subdistrict under the authority conferred in this law. Said commission shall have the power to appoint a director and necessary assistants, to fix their compensation and shall also have power to remove such appointees. All employees, appointees and officers of such publicly owned and operated museums and zoological parks shall on the establishment of a subdistrict related thereto become employees of the subdistrict and such appointees' and employees' seniority, pension, salaries, wages and fringe benefits shall be equal to or better than that existing at the time of the establishment of the subdistrict insofar as may be possible. . . ." (Bracketed matter added)

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Although the District may render common services under Section 184.356, RSMo, receive reports from such subdistricts under Section 184.362, RSMo, and furnish combined annual subdistrict reports to the chief executive officers of the city and county under Section 184.380, RSMo, these provisions do not, in our view, impair the express powers otherwise vested in such subdistricts.

Your fourth question asks whether the District Board must honor subdistrict authenticated vouchers or whether the Board may question the vouchers if they are in proper form.

Our answer to this question is found in Section 184.356, RSMo, which provides in part:

" . . . All funds collected for a subdistrict shall be kept separate and apart from any other funds and shall be drawn upon by the proper officers of the subdistrict upon submission of properly authenticated vouchers.
 . . . "

Our view with respect to these provisions relative to subdistrict vouchers is that the District Board must honor proper vouchers having no patent irregularity. We assume that the vouchers submitted by the subdistricts are for lawful purposes.

CONCLUSION

It is the opinion of this office that the Board of the Metropolitan Zoological Park and Museum District of the City of St. Louis and St. Louis County is not authorized to fix a permanent levy rate under Section 184.350, RSMo, for each of the three subdistricts of such District but is authorized to fix an annual rate varying as may be necessary within the prescribed statutory limits. Such District Board has no regulatory control over subdistrict funds and has no supervisory control over the subdistrict officers, employees or operations. Such Board must honor proper subdistrict vouchers.

The foregoing opinion, which I hereby approve, was prepared by my assistant, John C. Klaffenbach. .

Yours very truly,



JOHN C. DANFORTH
Attorney General