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ATTORNEY GENERAL

OFFICES OF THE
ATTORNEY GENERAL OF MISSOURI
JEFFERSON CITY

February 14, 1975

OPINION LETTER NO. 85

Honorable Nelson B. Tinnin
State Senator, District 25
& Senate Post Office, Capitol Building
Jefferson City, Missouri 65101

Dear Senator Tinnin:

This letter is in response to your question asking which assessed valuation figure is applicable to the determination of the maximum rate of levy which may be imposed under Section 178.870.

We understand the urgency of your request and, in the interest of time, we have made our response brief.

After examining the legal memoranda submitted with your request and having considered the legislative intent in enacting Section 178.870 and the statutes relative to such assessments, we conclude that the assessed valuation referred to in such section is the last completed and established valuation at the time the levy is determined. That is, the valuation of the taxable property in a junior college district for purposes of determining the maximum tax levy of such district for the year 1975 is the valuation of the district as determined by the State Tax Commission for the year 1974.

Very truly yours,

A handwritten signature in cursive script, reading "John C. Danforth".

JOHN C. DANFORTH
Attorney General