

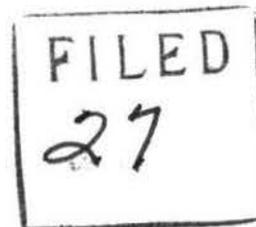
DRAINAGE DISTRICTS:
TAXATION:

The board of supervisors of a drainage district organized in the circuit court under provisions of Chapter 242, RSMo, may levy a tax for organizational purposes at different times provided that the total taxes levied for this purpose do not exceed the sum of one dollar per acre for each acre of land within the district.

OPINION NO. 27

February 25, 1977

Honorable Fred DeField
Missouri House of Representatives
Room 401, State Capitol
Jefferson City, Missouri 65101



Dear Mr. DeField:

This is in response to your request for an opinion from this office as follows:

"May the Board of Supervisors of a Circuit Court Drainage District levy a Twenty Cents (.20) per acre Organizational Tax, authorized under the provisions of Section 242.430 RSMo. 1969, in five (5) successive tax years, so as to obtain for the District the full Organizational Tax of One Dollar (\$1.00) per acre upon each and every acre of land within the boundaries of Consolidated Drainage District No. 1 of Mississippi County, Missouri, as authorized by the said Section 242.430 RSMo. 1969, as amended?"

A drainage district organized in circuit court is governed by the provisions of Chapter 242, RSMo. Section 242.430 (1), RSMo, provides as follows:

"The board of supervisors of any drainage district organized under the provisions of sections 242.010 to 242.690 shall as soon as elected and qualified, levy a uniform tax of not more than one dollar per acre upon each acre of land within such district, as defined by the articles of association to be used for the purpose of paying expenses incurred or to

Honorable Fred DeField

be incurred in organizing said district, making surveys of the same and assessing benefits and damages and to pay other expenses necessary to be incurred before said board shall be empowered by section 242.450 to provide funds to pay the total cost of works and improvements of the district."

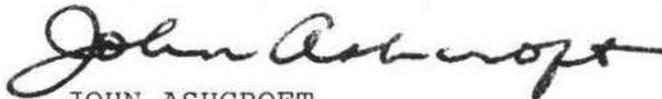
This statute is similar to the provisions of Section 245.175, RSMo, which applies to the organization of levee districts. This section provides that the board of supervisors shall levy a uniform tax of not more than one dollar per acre upon each acre of land within such district to be used for the purposes of paying expenses incurred or to be incurred in organizing such district. In Opinion No. 174, issued May 15, 1964, to Crigler, copy enclosed, it was our opinion that the board of supervisors of a levee district had authority under Section 245.175, RSMo, to levy a tax required for organizational purposes when needed provided the total taxes levied did not exceed the maximum amount permitted by the statute. It is our opinion that the principles of law as set forth in that opinion would be applied to an interpretation of the provisions of Section 242.430.

CONCLUSION

It is the opinion of this office that the board of supervisors of a drainage district organized in the circuit court under provisions of Chapter 242, RSMo, may levy a tax for organizational purposes at different times provided that the total taxes levied for this purpose do not exceed the sum of one dollar per acre for each acre of land within the district.

The foregoing opinion, which I hereby approve, was prepared by my assistant, Moody Mansur.

Very truly yours,



JOHN ASHCROFT
Attorney General

Enclosure: Op. No. 174
5-15-64, Crigler