

*Attorney General of Missouri*

JEFFERSON CITY

65102

(314) 751-3321

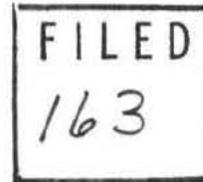
JOHN ASHCROFT  
ATTORNEY GENERAL

August 18, 1981

OPINION LETTER NO. 163

(Answered by letter--Wieler)

The Honorable John Schneider  
State Senator, 14th District  
State Capitol Building, Room 422  
Jefferson City, Missouri 65101



Dear Senator Schneider:

This letter is written in response to your request for an opinion on the following subject:

"May a fire protection district in St. Louis County submit a proposition to the district voters for an increase in the tax levy to pay salary increases to the district's personnel?"

"If submitting such an issue is possible, by what majority must the tax rate pass?"

In your opinion request, you state that the district is currently operating at the maximum tax levy allowed by the Missouri statutes. This being so, the answer to your first question must be in the negative. Political subdivisions in Missouri may exercise taxing power only in accordance with power granted by the General Assembly. Art. X, § 1 of the Missouri Constitution. The taxing authority contained in Chapter 321 of the Missouri statutes dealing with fire protection districts sets forth a maximum levy which can be imposed. See §§ 321.240 and 321.610, RSMo Supp. 1980, and § 321.241, RSMo 1978. Since this levy has been attained, further increases are possible only for specified purposes subsequent to a vote of the people, as contained in §§ 321.350 to 321.380, RSMo 1978. Salary increases for personnel working for the fire protection district are not specifically mentioned therein and, therefore, cannot be used to justify an increase in the tax levy above the statutory maximum.

The Honorable John Schneider  
Page 2

Since the maximum levy set forth in the statutes cannot be expanded to provide for salary increases to the personnel working for a fire protection district, it will be unnecessary to deal with your second question.

Very truly yours,

A handwritten signature in cursive script, appearing to read "John Ashcroft".

JOHN ASHCROFT  
Attorney General