



ATTORNEY GENERAL OF MISSOURI

WILLIAM L. WEBSTER
ATTORNEY GENERAL

JEFFERSON CITY
65102

P. O. Box 899
(314) 751-3321

July 11, 1985

OPINION LETTER NO. 82-85

The Honorable Margaret Kelly, CPA
State Auditor
State Capitol Building
Jefferson City, Missouri 65101



Dear Mrs. Kelly:

This opinion letter is in response to your questions asking:

- 1) If a political subdivision, other than a school district, uses the attached forms and related instructions in calculating its permissible property tax rates for 1985, will the rates so calculated comply with Missouri law?
- 2) If the answer to question 1 above is no, what revisions in the forms and related instructions are necessary so the rates calculated will comply with Missouri law?

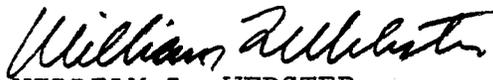
We have reviewed your Proposed Rule 15 CSR 40-3.050 entitled, "Revision of Property Tax Rates By Political Subdivisions Other Than School Districts". We believe that Proposed Rule 15 CSR 40-3.050(2)(B)2, Schedule 1A, and Exhibit A are in error, because such indicate that only locally assessed property should be included in the "property base" under Section 137.073.2, RSMo. Since the submission of your opinion request, the Governor approved Senate Committee Substitute for Senate Bill No. 152, Eighty-Third General Assembly, First Regular Session. Section 137.073.2 of the new law specifically includes state-assessed property in the "property base". Accordingly, the references to locally assessed

The Honorable Margaret Kelly, CPA

property in Schedule 1A, Exhibit A, and Proposed Rule 15 CSR 40-3.050(2)(B)2 should be revised to reflect the new law.

Our review has not uncovered any other changes that need to be made in the proposed instructions submitted.

Very truly yours,



WILLIAM L. WEBSTER
Attorney General