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OPINION LETTER NO. 84-85

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 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 40-3.040 entitled, "Revision of Property Tax Rates by School Districts". We believe that Proposed Rule 15 CSR 40-3.040(3)(B)1 and Schedule 1B are in error, because such indicate that only locally assessed property should be included in the "property base" under Article X, Section 22(a), Missouri Constitution, and Section 137.073.5, 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 137.073.5 of the new law implements the Hancock Amendment tax rate rollback by defining the term "property" to include state assessed property. Accordingly, the references to locally assessed property in

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Proposed Rule 15 CSR 40-3.040(3)(B)1 and Schedule 1B should be revised to reflect the new law.

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

Very truly yours,



WILLIAM L. WEBSTER
Attorney General