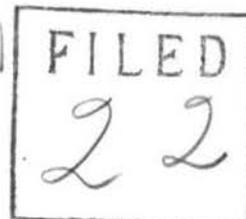


TAXATION: Limitation of taxes by county.

January 11, 1943

Mr. W. E. DeWitt, Assessor
McDonald County
Pineville, Missouri



Dear Sir:

This is in reply to yours of recent date wherein you submitted the following question:

"Will you please advise me as to the maximum county revenue levy that can be made in a county with assessed valuation of six million dollars or under. Also as to the maximum county revenue levy that can be made in counties having assessed valuations between six and ten million dollars."

Your inquiry is answered by the provisions of Section 11 of Article X of the Constitution of Missouri, as amended by the Constitutional Amendment which was adopted at the General Election in 1942. Section 11 of said Article, as amended, Laws of Missouri, 1941, page 719, reads as follows, in part:

"Taxes for county, city, town and school purposes may be levied on all subjects and objects of taxation; but the valuation of property therefor shall not exceed the valuation of the same property in such town, city or school district for State and county purposes. For county purposes the annual rate on

property, in counties having thirty million dollars or less, shall not exceed fifty cents on the hundred dollars valuation; and in counties having thirty million dollars or more, said rate shall not exceed thirty-five cents on the hundred dollars valuation.
 * * * * *

By this section all counties having a valuation of thirty million dollars or less, may not make a levy for county purposes in excess of fifty cents on the hundred dollars valuation; counties having thirty million dollars or more, valuation, may not make a levy for county purposes in excess of thirty-five cents on the hundred dollars valuation.

In addition to these rates a special road and bridge tax may be levied. Under Section 22 of Article X of the Constitution, this levy may be made in all counties, not to exceed twenty-five cents on each hundred dollars valuation.

We also refer you to Section 23 of Article X of the Constitution, which would authorize an additional levy for road and bridge purposes when authorized by a vote of the qualified voters of a road district.

CONCLUSION

From the foregoing it is the opinion of this department that the maximum rate of levy which may be made by counties having a valuation of thirty million dollars or less is fifty cents on the hundred dollars valuation; in addition to this levy for general purposes a special road and bridge levy may be made in all counties not to exceed twenty-five cents on the hundred dollars valuation and, if authorized by a vote,

Mr. W. E. DeWitt, Assessor

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a levy in addition to this, not to exceed fifty cents on the hundred dollars valuation, may be made for road and bridge purposes.

Respectfully submitted,

TYRE W. BURTON
Assistant Attorney-General

APPROVED:

ROY McKITTRICK
Attorney-General

TWB:CP