

SCHOOLS: School districts affected by Senate Bill No. 286,  
SCHOOL DISTRICTS: 68th General Assembly, should not revise estimates  
TAXATION: and tax levies until after October 4, 1955.



September 8, 1955

Honorable H. K. Stumberg  
Prosecuting Attorney  
St. Charles County  
Courthouse  
St. Charles, Missouri

Dear Mr. Stumberg:

This is in response to your request for opinion dated August 24, 1955, which reads as follows:

"I will appreciate your rendering your official opinion to me on the following questions:

"If the electors of three director school district at either the annual or a special meeting votes a minimum levy of \$1.00 for teacher and incidental purposes in order to qualify under the provisions of Senate Bill No. 3 should it become law?

"(a) Will that district be forced to reduce its levies below \$1.00 under Senate Bill No. 286 in light a county wide increase of more than 10% in assessment ordered by the State Tax Commission after the school meeting?

"(b) May the district in submitting a revised estimate under Senate Bill No. 286 increase the allowance for an operating balance to offset the districts 'anticipated' reduction in the apportionment of State School moneys under the provisions of Senate Bill No. 3 should it become law even though such an estimate would produce substantially more taxes than was previously estimated to be produced under the original levy?"

Honorable H. K. Stumberg

When you refer to a special meeting at which a levy of one dollar for teacher and incidental purposes is voted, we assume you mean a meeting held prior to the effective date of Senate Bill No. 286, 68th General Assembly, for otherwise said bill would not be applicable.

Senate Bill No. 286 expressly provides that: "No levy for public schools or libraries shall be reduced below a point that would entitle them to participate in state funds." Senate Bill No. 3, 68th General Assembly, to which you refer and which will be voted on by the people on October 4, 1955, provides in Section 2 that:

"A school district shall receive state aid for its educational program only if it:

\* \* \* \* \*

"(3) Levies a property tax of not less than one dollar for current school purposes on each one hundred dollars assessed valuation of the district."

"School purposes" is also defined therein as meaning "teacher and incidental funds."

If a school district levying a tax of one dollar on each one hundred dollars assessed valuation were required at this time to reduce its levy below one dollar on the basis of the present law, it would thereby be rendered ineligible for state aid if Senate Bill No. 3 is approved by the voters on October 4. We cannot believe that this was the intention of the Legislature in enacting Senate Bill No. 286.

It has been held that acts passed by the same session of the Legislature relating to the same subject matter must be construed together in order to arrive at the true legislative intent. In *Hull v. Baumann*, 345 Mo. 159, 131 S.W. (2d) 721, 725, the court quoted from *State ex rel. Karbe v. Bader*, 336 Mo. 259, loc. cit. 268, 78 S.W. (2d) 835, loc. cit. 839, as follows:

"We think the applicable rule is: "That where two acts are passed at the same session of the Legislature, relating to the same subject-matter, as here, they are in pari materia, and, to arrive at the true legislative intent, they must be construed together. *Forry v. Ridge*, 56

Honorable H. K. Stumberg

Mo. App. 615; State ex rel. v. Clark,  
54 Mo. 216; State ex rel. v. Klein, 116  
Mo. 259, 22 S.W. 693; St. Louis v. Howard,  
119 Mo. 41, 24 S.W. 770, 41 Am. St. Rep.  
630. \* \* \* Gasconade County v. Gordon,  
241 Mo. 569, 145 S.W. 1160, 1163. The  
opinion in which case says further:

"In Black on Interpretation of Laws,  
in speaking of statutes in pari materia,  
it is said: 'Especially is it the rule  
that different legislative enactments  
passed upon the same day or at the same  
session, and relating to the same subject,  
are to be read as parts of the same act.'"

Since these acts in respect to the question under considera-  
tion deal in part with the same subject matter, i.e., state aid  
to schools, we believe they should be construed together as if  
they were parts of the same law.

Reading the two acts together leads one to the obvious  
conclusion that the Legislature did not intend by Senate Bill  
No. 286 to deprive any school district of state aid. At the  
same time, it is not known whether Senate Bill No. 3 will or  
will not become law. The Legislature must have also recognized  
that the tax books are not required to be turned over to the  
collector until October 31 (Sec. 137.290, RSMo 1949), and there-  
fore did not intend to require school districts to revise their  
tax levies until after October 4 when it will be known whether  
or not Senate Bill No. 3 is to become law.

Senate Bill No. 286 also provides that: "Where the taxing  
authority is a school district it shall only be required hereby  
to revise and lower the rates of levy to the extent necessary to  
produce from all taxable property substantially the same amount  
of taxes as previously estimated to be produced by the original  
levy, plus such additional amounts as may be necessary approxi-  
mately to offset said district's reduction in the apportionment  
of state school moneys due to its increased valuation." (Emphasis  
ours.)

We are not prepared to assume that if Senate Bill No. 3  
becomes law that there would be a reduction in state aid because  
of the increased valuation, but assuming that there would be,  
we do not believe that a school district would be justified in  
revising its estimate on the basis of "anticipated" reduction

Honorable H. K. Stumberg

in apportionment of state school moneys under Senate Bill No. 3. Rather, we believe that school districts affected by Senate Bill No. 286 should wait until after October 4, 1955, to revise their estimates and tax levies in accordance with Senate Bill No. 286 in an amount dependent upon whether Senate Bill No. 3 is approved by the people or not.

CONCLUSION

It is the opinion of this office that school districts affected by Senate Bill No. 286 of the 68th General Assembly should wait until after October 4, 1955, to revise their estimates and tax levies, at which time it will be known whether Senate Bill No. 3 of the 68th General Assembly is to become law.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, John W. English.

Yours very truly,

JOHN M. DALTON  
Attorney General

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