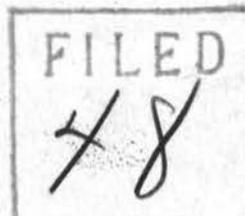


**LIBRARIES:** Equalization grants should be made on a population basis to county or regional libraries in all districts in which a one mill or more tax does not yield a dollar per capita to said libraries.

June 13, 1949



Miss Janice Kee  
Acting State Librarian  
State Office Building  
Jefferson City, Missouri

Dear Miss Kee:

This is in reply to your request for an opinion, which request reads as follows:

"Section 14736a, Laws of Missouri, 1945, page 1132, provides that moneys appropriated for state aid to public libraries may be used for 'equalization grants on a population basis to county or regional libraries in all districts in which a one-mill or more tax does not yield a dollar per capita to said libraries.'

"May we have your opinion as to the basis of such 'equalization' grants.

"Attached is a chart which lists all county library districts in this state which, at the present time, have a one-mill tax, but the yield is not a dollar per capita. No county library district in this state has the maximum of two mills for library purposes."

Section 14736a, Laws of Missouri, 1945, page 1134 (Section 14736a, Mo. R.S.A.), reads as follows:

"The General Assembly may appropriate moneys for State Aid to Public Libraries, which moneys shall be administered by the State Librarian with the assistance of the State Library Advisory Board. At least 50 per cent of the moneys appropriated for state aid to public

libraries shall be apportioned to all public libraries established and maintained under the provisions of the library laws or other laws of the state relating to libraries. The allocation of such moneys shall be based on an equal per capita rate for the population of each city, village, town, township, school district, county, or regional library district in which any such library is or may be established, in proportion to the population according to the latest Federal Census of such cities, villages, towns, townships, school district, county or regional library districts maintaining tax supported public libraries. Provided, that no grant shall be made to any public library if the rate of tax or the appropriation for said library should be decreased below the rate in force at the time of the enactment of this bill into law and provided further after January 1, 1949, grants shall be made to any public library, according to two alternate standards: (1) to any public library in which the tax rate is one-half or more of the maximum by law; or (2) to any public library for which the tax income yields one dollar or more per capita for the previous year according to the population of the latest Federal Census. The librarian of such tax supported library together with the treasurer of such library shall certify to the State Librarian the annual tax income and rate of tax or the appropriation of said library on the date of the enactment of this bill, and of the current year, and each year thereafter, and the State Librarian shall certify to the Comptroller for his approval the amount to be paid to each library and warrants shall be issued for the amount allocated and approved. The balance of said moneys shall be administered and supervised by the State Librarian to provide establishment grants on a population basis to newly established county or regional libraries and equalization grants on a population basis to county

or regional libraries in all districts in which a one-mill or more tax does not yield a dollar per capita to said libraries, and provided further that only a library in a municipality, city, county, region, school district or other library district serving 5,000 or more population established by law after January 1, 1947, shall receive grants in aid. Newly established libraries and libraries in which a one-mill tax does not yield a dollar per capita shall certify through the legally established board and the librarian of such library to the State Librarian the fact of establishment, the rate of tax, the assessed valuation of the library district and the annual tax yield of such library. The State Librarian shall then certify to the Comptroller for his approval the amount of establishment grant or equalization grant to be paid to such libraries, and warrants shall be issued for the amount allocated and approved. The sum appropriated for such state aid to public libraries shall be separate and apart from any and all appropriations made to the State Library. The State Librarian with the State Library Advisory Board may make such by-laws, rules and regulations in compliance with the provisions of the sections which are deemed necessary for the administration and allocation of such moneys." (Underscoring ours.)

Under the above section, 50 per cent of the moneys appropriated for state aid to public libraries is allocated to libraries according to two alternate standards: (1) to any public library in which the tax rate is one-half or more of the maximum by law, or (2) to any public library for which the tax income yields one dollar or more per capita for the previous year according to the population of the latest Federal census. The other 50 per cent of said moneys goes for establishment grants and equalization grants.

The problem for our consideration is: Was it the intent of the Legislature, when providing for the allocation of the equalization grants, to give moneys to every county or regional

library in which a one mill or more tax does not yield a dollar per capita, or was it the legislative intent to allocate the equalization grants only to certain counties within that classification?

The word "equalize" is defined as follows: "To make equal; to cause to correspond, or be like, in amount or degree as compared with something." *Wells Fargo and Company v. State Board of Equalization*, 56 Colo. 194, 196; *Los Angeles County v. Ransohoff*, 74 P. (2d) 828, 830, 24 Cal. App. (2d) 238.

You will note in the underlined portion of Section 14736a, supra, that the Legislature uses in the classification phrase the word "all," indicating that it was the legislative intent that every district in which a one mill or more tax does not yield a dollar per capita should share in the equalization grants on a population basis. We believe it was the legislative intent to attempt an equalization between those counties in which a one mill tax does not yield a dollar per capita and those counties in which a one mill tax does yield a dollar per capita. We do not believe it was the legislative intent that the first-named counties above should be equalized within their classification, but that the state aid provided thereby should go to all such counties on a population basis.

#### Conclusion.

Therefore, it is the opinion of this department that the statutory phrase, "equalization grants on a population basis to county or regional libraries in all districts in which a one-mill or more tax does not yield a dollar per capita to said libraries," means that the moneys appropriated should be allocated on a population basis to every such county or regional library which comes within that classification.

Respectfully submitted,

APPROVED:

JOHN R. BATY  
Assistant Attorney General

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J. E. TAYLOR  
Attorney General

JRB:ml