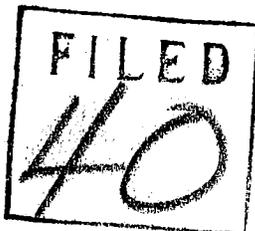


SCHOOLS: School district which did not levy at least one dollar for school purposes in 1955 does not qualify for state aid in current school year under Senate Bill No. 3. Amounts previously paid may be deducted from apportionment for following school year.

SCHOOL DISTRICTS:

TAXATION:



March 14, 1956

Honorable Forrest L. Hill
Prosecuting Attorney
Howard County
Fayette, Missouri

Dear Mr. Hill:

This is in response to your request for opinion dated February 25, 1956, which reads as follows:

"Your opinion on the following is respectfully requested:

"A Howard County common school district levied a property tax of .65 in April of 1955. The State Department of Education, in August of 1955, allocated this district \$1551.17. A payment of \$318.19 was made to this district on September 16, 1955. After Senate Bill No. 3 became law on October 4, 1955, the State Department of Education notified this district that it was entitled to no aid, and charged against future aid the amount of \$318.19 already paid. It is contended that the application of Subsection (3), Sec. 161.025, RS Mo 1949 has been extended beyond the intended scope of the statute. Is this action by the State Department of Education legal?"

Senate Bill No. 3, 68th General Assembly, to which you refer, provides in Section 2, Subsection 3 (Sec. 161.025(3), RSMo, Cum. Supp. 1955), 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."

Honorable Forrest L. Hill

By virtue of Section 9 of Senate Bill No. 3 (appended as a note to Sec. 161.051, RSMo Gen. Stat., 1955), it was provided that apportionment of state aid should be computed under this law as soon as it was approved by the people. That section reads:

"State aid for each school district under the provisions of this law shall be determined for the current school year immediately following the approval of this act by the people. Any amounts of state aid which have been apportioned prior to the effective date of this act to the several districts for the current school year shall be credited to the districts as partial payment of the amounts due the districts. If any district has received an amount greater than the amount determined as due under the provisions of this act, then the excess payment shall be deducted from the district's apportionment for the following school year."

The "current school year" referred to is, of course, July 1, 1955 - June 30, 1956 (Sec. 163.020, RSMo 1949).

School districts throughout the state were advised through various media that in order to qualify for state aid it would be necessary, under Senate Bill No. 3, to levy a minimum tax rate of one dollar for current school purposes. This increase above sixty-five cents could have been voted by the district after October 4 and in the taxable year of 1955, if it had desired to qualify for state aid. The district not having chosen to do so, it was entirely proper and within the plain intent of the act for the State Department of Education to compute state aid for the current school year under the new act and to exclude such district from further apportionment because it had not complied with the one dollar levy requirement.

CONCLUSION

It is the opinion of this office that a school district which did not levy at least one dollar on the one hundred dollars assessed valuation for current school purposes in the taxable year of 1955 does not qualify for state aid for the current school year, 1955-1956, and that amounts paid to such district prior to October 4, 1955, may be deducted from the district's apportionment for the following school year.

Honorable Forrest L. Hill

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

Yours very truly,

JOHN M. DALTON
Attorney General

JWI:ml