

OPINION SUMMARY

MISSOURI COURT OF APPEALS EASTERN DISTRICT

KENNETH D. ROHRER, BILL V. FLURRY, JACK L. KOEHR,)	No. ED90669
)	
Plaintiffs/Appellants,)	Appeal from the Circuit Court of Franklin County
)	
vs.)	Honorable Cynthia M. Eckelkamp
)	
LINDA EMMONS, COLLECTOR OF FRANKLIN COUNTY, et al.,)	
)	
Defendants/Respondents.)	Filed: April 7, 2009

The plaintiff-taxpayers appeal the judgment of the trial court entered in favor of defendant Franklin County Library District on the taxpayers' claim that the district violated the Hancock Amendment. The taxpayers challenged the tax rates set by the district for the years 2003, 2004, 2005, and 2006, alleging that the library district set its tax rate unlawfully high for each of those years. Specifically, they contended that the library district used an improper prior year tax rate ceiling in calculating its tax levy in 2000, and that this then had a cumulative effect, ultimately resulting in improper tax rate ceilings being used to calculate the district's tax rate levy for the years 2003 through 2006, all of which led to improperly-high tax rates and the collection of excess tax revenue on behalf of the library district. In ruling in favor of the library district, the trial court concluded the taxpayers would have established their claim that the tax rates imposed and collected by the district were excessive, but for the taxpayers' failure to prove a single number – the figure they contended was the prior year tax rate ceiling in 1999. The court further found that library district acted appropriately by setting its tax rates in compliance with the state regulations in effect at the time those rates were set.

JUDGMENT REVERSED; CAUSE REMANDED

DIVISION TWO HOLDS: The trial court's finding that the taxpayers had not provided evidence of the prior year tax rate ceiling in 1999 is unsupported by the evidence is and against the weight of the evidence. The taxpayers provided such evidence. Further, the library district cannot claim safe harbor in its reliance on the State Auditor's regulations.

Opinion by: Lawrence E. Mooney, J. Roy L. Richter P.J., and
George W. Draper III, J. concur.

Attorneys for Appellants: Byron D. Francis, Jeffrey T. McPherson, Jacqueline P. Ulin,
Cynthia A. Petracek

Attorney for Respondents: Marc H. Ellinger

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