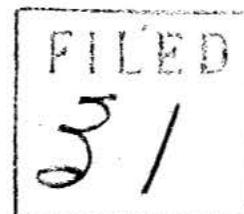


TOWNSHIP COLLECTORS: Township collectors are not required to turn over tax books until after their final settlement with the county court.



October 28, 1947

Honorable Robert C. Frith  
Prosecuting Attorney  
Livingston County  
Chillicothe, Missouri

Dear Mr. Frith:

This is in reply to your letter of October 16, 1947, in which you requested an opinion, as follows:

"The County Treasurer and the various Township Collectors are in somewhat of a disagreement as to whether the tax books for 1947 should be turned over to the County Treasurer's office on January 1, 1948, and if not on that date, then when should they be turned over to the County Treasurer. This County is a County of third class, under Township organization. I would appreciate it if you would send me an opinion on this matter."

It is our understanding that the township collectors continue the collection of taxes until March 1 of the year following the one in which the taxes were assessed.

Section 14000, R.S. 1939, reads, in part, as follows:

"The township collector of each township shall, at the term of the county court to be held on the first Monday in March of each year, make a final settlement of his accounts with the county court for state, county, school and township taxes and produce receipts from the proper officers for all school and township taxes collected by him,

less his commission on same, at which time he shall pay over to the county treasurer and ex officio collector all moneys remaining in his hands, collected by him on state and county taxes, and shall at the same time make his return of all delinquent or unpaid taxes, as required by law, and shall make oath before said court that he has exhausted all the remedies required by law for the collection of said taxes. He shall also, on or before the twentieth day of March in each year, make a final settlement with the township board. \* \* \*

Under Section 14000, above, the collectors are required to make their final settlements at the term of court to be held on the first Monday of March. It seems to be necessarily implied that if they collect taxes through January and February, they must have their books in order to carry out these duties. Further, they must have their books in order to make their final settlements. So it would seem that they should have some control over the books until their final settlements with the court. Section 13990, R.S. 1939, reads as follows:

"At the meeting of the county court on the first Monday in March in each year, or at such other time as may be directed by law, the county treasurer shall make a full and complete settlement of his accounts, and exhibit his books and vouchers relating to the same, which settlement of his accounts, when accepted by the court, shall be entered of record by the county clerk."

Under this section, it is the duty of the county treasurer, who is also ex officio collector, to make his final settlement with the court at the meeting on the first Monday in March. Undoubtedly, he also needs the books to make his settlement and should receive them from the township collectors for that purpose. This would seem to imply that the county court should allow the treasurer a reasonable time in which to complete his accounts and perfect his settlement with the court.

It seems that the matter of the exact date that the ex officio collector should receive the tax books is really one

for cooperation between officials involved. We have been unable to find any law which requires the township collectors to turn over the tax books for 1947 on January 1, 1948. It is logical and reasonable that if the collectors continue to make collections during the months of January and February, they should have the books for that purpose.

Conclusion.

It is the opinion of this department that the township collectors are not required to turn over the tax books for 1947 on January 1, 1948, but that the books should be turned over to the ex officio collector after the final settlements of the township collectors with the county court.

Respectfully submitted,

JOHN R. BATY  
Assistant Attorney General

APPROVED:

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J. E. TAYLOR  
Attorney General

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