

December 23, 1971

OPINION LETTER NO. 489  
Answer by Letter - Klaffenbach

Honorable Charles S. Stratton  
Prosecuting Attorney  
Henry County Courthouse  
Clinton, Missouri 64735



Dear Mr. Stratton:

This letter is in answer to your opinion request in which you ask:

"May a County Court pay a tax bill for paving of the inside one-half (1/2) of the Public Square in Clinton, Henry County, Missouri from the special road and bridge tax fund? The Square is around the Court House and payment for the paving was requested under Section 88.510 R.S. Missouri 1969. The Public Square is not a county road running through the incorporated town of Clinton."

Section 88.510 RSMo 1969 authorizes tax bills by third class cities against counties for certain improvements abutting lands owned by such counties. Section 137.585 RSMo 1969 to which you refer relates to counties having a township form of government and we presume you intended to refer to Section 137.555 RSMo 1969 which applies to such road and bridge funds in Henry County. The latter section provides that such funds shall be used for "road and bridge purposes and for no other purpose whatever," except as specifically otherwise therein provided.

It is our view that road and bridge funds cannot be used to pay such a tax bill pursuant to Section 88.510. However that section expressly authorizes the payment of such tax bills out of general revenue funds.

Honorable Charles S. Stratton

It is also our view as expressed conversely in the enclosed opinion No. 423 dated October 19, 1970 to Sprague that a transfer of funds from the general fund to the road and bridge fund in the amount of such tax bill would be proper where, as in this instance, payment of the tax bill has been erroneously made from the road and bridge fund.

Very truly yours,

JOHN C. DANFORTH  
Attorney General

Enclosure

Op. No. 423; 10/19/70; Sprague