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2/28/34
Prosecuting Attorney:

1. County Collector must accept past due drainage bonds or coupons in payment of taxes levied for the payment of bonds or coupons of the same issue, but is not allowed to accept such in payment of any tax levied for any other purpose.



March 28th, 1934.

Mr. Owen C. Rawlings,
Prosecuting Attorney,
Marshall, Missouri.

Dear Mr. Rawlings:-

We have your letter of December 27, 1933, in which is contained a request for an opinion as follows:

"Please advise as to whether the County Collector of Saline County, Missouri, can accept due and past due drainage bonds or coupons as payment of current or delinquent drainage taxes of the same district which issued these bonds. Please advise further as to whether it is imperative that the Collector accept payment of these taxes in the above manner.

"These questions are presented to my office by the County collector, and I have given my opinion thereon. However, it seems now that the further opinion of your office would greatly strengthen our opinion."

Section 9911, Revised Statutes of Missouri, 1929, provides in part as follows:

"Sec. 9911. What shall be received for taxes.--Except as hereinafter provided, all state, county, township, city, town, village, school district, levee district and drainage district taxes shall be paid in gold or silver coin or legal tender notes of the United States, or in national bank notes. Warrants drawn by the state auditor shall be received in payment of state taxes. Jury certificates of the county shall be received in payment of county taxes. Past due bonds or coupons of any county, city, township, drainage district, levee district or school district shall be received in payment of any tax levied for the payment of bonds or coupons of the same issue, but not in payment of any tax levied for any other purpose. Any warrant, etc. * * * *." (Underlining ours).

Mr. Owen C. Rawlings

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March 28, 1934.

We believe the statutory section quoted above is a concise answer to the question contained in your letter. You do not specify for what purpose the taxes in question were levied but unless said taxes were levied for the sole purpose referred to in the statutory section, the past due drainage bonds and coupons could not be accepted in payment thereof.

If such is the case, however, the further question arises as to whether the County Collector is bound to accept payment in the aforesaid manner. The use of the word "shall", in our opinion, makes the acceptance of such payment compulsory on the Collector. Webster in his New International Dictionary defines the word "shall" in an obligatory or imperative sense, and in such sense is it generally used. From the context of the statute in question we are of the opinion that the legislature intended that meaning for the word when said statute was enacted.

Very truly yours,

CHAS. M. HOWELL, Jr.
Assistant Attorney General

CMHJr:LC

Approved:

Attorney General.