

SHERIFFS:
DEPUTY COLLECTORS:

A sheriff in Reynolds County may also hold
the office of deputy collector.

14

October 11, 1941

10-13

Honorable John A. Johnson
Prosecuting Attorney
Reynolds County
Centerville, Missouri

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46

Dear Mr. Johnson:

This will acknowledge receipt of your request for an official opinion under date of October 8, 1941, which reads as follows:

"Mr. R. L. Parks, County Collector of Reynolds County wishes to know if he can appoint the Sheriff of Reynolds County, Mr. E. F. Buffington as his Deputy Collector to collect delinquent taxes.

"I have been unable to find any statutory provisions governing qualifications of deputy collectors in counties with less than ten thousand (10,000) population."

In an opinion rendered by this Department to Hon. T. W. Davis, Justice of the Peace, Galena, Missouri, under date of January 29, 1937, we held that the Justice of the Peace could not at the same time be a deputy collector. In that opinion a copy of which we are hereto attaching, it was determined a deputy county collector was a public officer.

The determining factor as to whether or not a Justice of the Peace could, at the same time, hold the office of deputy collector was whether the official duties of both offices were incompatible or the duties of one inconsistent with the duties of the other office.

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Under Section 11067, R. S. Missouri 1939, the deputy collector has practically the same authority as the Collector and is directly responsible to him.

If it were not for a certain statute on the books we would naturally not be contented to pass upon this question without going into the various duties of both of these offices to determine if there is actually any inconsistency in the duties of the two offices. But Section 11055, R. S. Missouri, 1939, clearly recognizes the fact that the sheriff may also hold the office of Collector, and provides as follows:

"The offices of sheriff and collector shall be distinct and separate offices in all the counties of this state, and at the general election in 1906, and every four years thereafter, a collector, to be styled the collector of the revenue, shall be elected in all the counties of this state, who shall hold their office for four years and until their successors are duly elected and qualified: Provided, that nothing herein contained shall be so construed as to prevent the same person from holding both offices of sheriff and collector."

Therefore, it is the opinion of this Department that the sheriff may be appointed as deputy collector in counties the size of Reynolds County, Missouri.

Respectfully submitted,

AUBREY R. HAMMETT, JR.
Assistant Attorney General

APPROVED:

VANE C. THURLO
(Acting) Attorney General

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