

SCHOOLS:  
SCHOOL DISTRICTS:  
TAXES:  
COLLECTORS:

(1) In township organization counties, the township collector for each township in which a reorganized school district lies shall collect all taxes for the reorganized school district.  
(2) There is no provision in the law authorizing or permitting a city treasurer or any other city official of any city located within a legally constituted reorganized school district to collect taxes for the district.

July 27, 1959



Honorable Don Chapman, Jr.  
Prosecuting Attorney  
Livingston County  
Chillicothe, Missouri

Dear Sir:

This is in response to your request of June 2, 1959, for an opinion of this office, which request reads as follows:

"The city of Chillicothe and quite a few common school districts, have merged under the new school consolidation law into what is known as Chillicothe Reorganized District RII. The County Court of Livingston County has requested me to obtain an opinion as to whom would collect the tax money to be used for this Chillicothe RII School District. Would the township collectors collect the money in the various townships in which there is territory of the Chillicothe RII District? Would the city treasurer of Chillicothe, Missouri continue to collect the tax money for the Chillicothe RII District?"

In view of the fact that the opinion request raises no question regarding the legality of the reorganization, this opinion is based on the assumption that there has been a valid and legal reorganization.

Chapter 137, RSMo 1949, beginning at Section 137.425 and continuing through Section 137.480 relates to tax assessment in township organization counties. Section 137.470, which provides that the county clerk shall extend the tax, reads as follows:

"The county clerk shall cause to be estimated and set down in separate columns, to

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be prepared for that purpose, in the copied or original assessment roll, opposite the several sums set down as the valuation of real and personal estate, the respective sums, in dollars and cents to be paid as taxes thereon, stating separately the amount of state, county, township, school, bridge and other tax."

Section 137.475 provides that the county clerk shall deliver the assessment roll to the township collector and it reads as follows:

"The county clerk shall cause a copy of the assessment roll of each township in their respective counties, with the taxes extended thereon, to be delivered to the collector of such township, on or before the day in each year, as fixed by law, when taxes become due, or, if the county court determines that a copy of the assessment roll is unnecessary, the clerk shall deliver the original assessment rolls with the taxes extended thereon to the collector."

Chapter 139, RSMo 1949, beginning at Section 139.320 and continuing to the end of the chapter outlines the duties, procedures, and mechanics of tax collections in township organization counties. The sections pertinent to the problem at hand are Sections 139.320 and 139.460 which read as follows:

"139.320. 1. To each assessment roll a warrant under the hand of the county clerk and seal of the court shall be annexed, commanding such collector to collect from the several persons named in the assessment roll the several sums mentioned in the last columns of such roll, opposite their respective names; the warrant shall direct the collector, out of the moneys collected, after deducting the compensation to which he may be lawfully entitled, to pay over to the county treasurer the state and county tax collected by him.

"2. He shall pay over to the township treasurer all school moneys collected by him, and all moneys collected for township expenses, and all moneys collected for road and bridge purposes."

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"139.460. 1. The township collector shall be required to draw or procure a plat of each school district or fractional part thereof in his township, and shall keep a true and correct account of all school moneys collected by him in each school district or fractional part thereof; and when said collector pays the moneys so collected by him to the township treasurer, he shall state the amount collected from each school district or fractional part thereof, and take duplicate receipts therefor, one of which he shall retain, and file the other with the township clerk.

"2. As soon as the school funds are apportioned, the township treasurer shall apply to the county treasurer for the school moneys belonging to each school district or fractional part thereof, in his township, and the county treasurer shall pay over to him all of said school money, taking duplicate receipts therefor, one of which he shall file with the township clerk.

"3. The township treasurer shall safely keep such money until paid out upon the order of the board of directors of the various school districts in his township.

"4. When any school district is divided by township or county lines, the district shall be considered in the township or county in which the schoolhouse is located, and the township treasurer holding any money belonging to fractional parts of districts in which no schoolhouse is located shall pay over all such money to the township treasurer of the township in which the fractional part of the district having the schoolhouse is located, taking duplicate receipts therefor, one of which shall be filed with the township clerk, and the township treasurer shall settle annually with the township board on or before the twentieth day of March in each year."

It is to be noted that Section 137.470, supra, provides that in extending the tax the county clerk shall state separately the

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amount of each tax, including school taxes, on the assessment roll. Section 137.475 provides that he shall then deliver the assessment roll to the collector for the collection of the taxes. Section 139.320, supra, provides that the collector shall collect from the several persons named in the assessment roll the several sums mentioned in the last columns of such roll. This section further provides that each township collector shall pay over to the township treasurer all school moneys collected by him. Section 139.460 requires the township collector to keep separate the moneys collected for each school district located within the township and it further provides that he shall pay all school moneys over to the township treasurer.

In view of the language used in these sections mentioned hereinabove, we are of the opinion that where there has been reorganization, the township collector in each township wherein the reorganized district lies shall collect all the taxes for the reorganized district. There is no provision in the law which authorizes or permits a city treasurer or any other city official of any city located within a reorganized district to collect taxes for the district.

#### CONCLUSION

Therefore, it is the opinion of this department that:

(1) In township organization counties the township collector for each township in which a reorganized school district lies shall collect all taxes for the reorganized school district.

(2) There is no provision in the law authorizing or permitting a city treasurer or any other city official of any city located within a legally constituted reorganized school district to collect taxes for the district.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Calvin K. Hamilton.

Yours very truly,

JOHN M. DALTON  
Attorney General

CKH/gm/mjb/mc