

COUNTIES:  
CITIES, TOWNS, AND  
VILLAGES:  
TAXATION (CITIES  
TOWNS AND VILLAGES):  
COOPERATIVE AGREEMENTS:

The county court of Clay County and a municipality of said county may enter into a contract, under the cooperative agreement statute (Section 70.220, RSMo 1969) whereby the municipality may use the county computer and the tax information stored thereon, for the purpose of mechanically producing a tax statement for each individual taxpayer.

OPINION NO. 296

August 21, 1970

Honorable William S. Brandom  
Prosecuting Attorney  
Clay County Court House  
Liberty, Missouri 64068



Dear Mr. Brandom:

This is in answer to your letter requesting an opinion of this office ". . . concerning whether Clay County could contract with municipalities in the county to extend taxes for them." Specifically you ask whether the county court of Clay County can lease its computers and the tax information stored thereon to a municipality in Clay County. You further inquire as to whether a municipality, having contracted to lease computers and the tax information thereon from Clay County, could then in turn contract with someone of their choosing to operate said computers.

Article VI, Section 16, Constitution of Missouri, provides:

"Any municipality or political subdivision of this state may contract and cooperate with other municipalities or political subdivisions thereof, or with other states or their municipalities or political subdivisions, or with the United States, for the planning, development, construction, acquisition or operation of any public improvement or facility, or for a common service, in the manner provided by law."

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This section of the Constitution authorizes the legislature to pass laws respecting cooperative agreements between a municipality and a political subdivision for the planning, development, construction, acquisition or operation of any public improvement or facility, or for a common service. Implementing this constitutional provision, the legislature enacted Section 70.220, RSMo 1969, which provides:

"Any municipality or political subdivision of this state, as herein defined, may contract and cooperate with any other municipality or political subdivision, or with an elective or appointive official thereof, or with a duly authorized agency of the United States, or of this state, or with other states or their municipalities or political subdivisions, or with any private person, firm, association or corporation, for the planning, development, construction, acquisition or operation of any public improvement or facility, or for a common service; provided, that the subject and purposes of any such contract or cooperative action made and entered into by such municipality or political subdivision shall be within the scope of the powers of such municipality or political subdivision. If such contract or cooperative action shall be entered into between a municipality or political subdivision and an elective or appointive official of another municipality or political subdivision, said contract or cooperative action must be approved by the governing body of the unit of government in which such elective or appointive official resides."

For the purposes of this opinion, we understand you define the phrase, "extend the taxes" as the mechanical production of the tax statement for each individual taxpayer. Thus, the question is whether the county court of Clay County has authority to lease its computers and such information as may be mechanically reproduced regarding tax information to a municipality of Clay County for this specified purpose.

This office in construing Section 70.200, RSMo 1969, has held the City of Columbia in Boone County, may cooperate in the acquisition and building of an office to be used jointly for

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administrative offices (Opinion of the Attorney General No. 237, Parker, 11-14-68); has held the City of Mexico Library and the Audrain County Library District authorized to expend funds cooperatively to remodel a building for the use of both (Opinion of the Attorney General No. 141, O'Halloran, 6-16-67); has held that a county court and a special road district may contract with each other for the maintenance of public roads located in the special road district (Opinion of the Attorney General No. 4, Evans, 12-9-66); has held that the section authorizes a municipality to enter into a contract with another municipality for common police protection (Opinion of the Attorney General No. 258, Avery, 11-4-63); has held that St. Louis County, may contract with third and fourth class cities in that county to collect city real and personal property taxes (Opinion of the Attorney General No. 230, Holman, 3-29-66); has held that a county, through its county clerk, may contract with municipalities of that county to extend the taxes of said municipalities, (Opinion of the Attorney General No. 23 Kuhlman, 1-23-70). As is obvious from the foregoing, the intent of the legislature has been to enunciate a liberal policy dealing with the cooperation between political subdivisions in this state. The overriding statutory concern, however, in this area is ". . . that the subject and purposes of any such contract or cooperative action made and entered into by such municipality or political subdivision shall be within the scope of the powers of such municipality or political subdivision. . . ."

The issuance of tax statements is within the scope of the powers of the contracting political subdivisions, and therefore it is the conclusion of this office that Clay County can contract with a municipality of Clay County for the use of a county computer, and the tax information stored thereon, under the cooperative agreement statute, for the purpose of mechanically producing the tax statement for each individual taxpayer.

You further inquire as to whether a municipality, having contracted with the county court of Clay County, for the use of its computers and the tax information stored thereon, can then in turn contract with someone of their own choosing to operate said computers. It is unnecessary to decide this question because once a municipality of Clay County has obtained access to the computers, its method of utilizing the computer, whether by city officer, employee, or by contract, is governed by its authority as defined by the Constitution, statutes, and ordinances, and the terms of the contract between the county and the municipality.

#### CONCLUSION

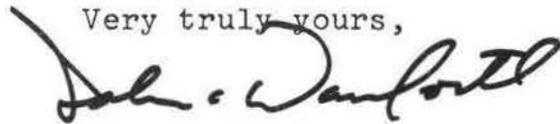
It is, therefore, the opinion of this office that:

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The county court of Clay County and a municipality of said county may enter into a contract, under the cooperative agreement statute (Section 70.220, RSMo 1969) whereby the municipality may use the county computer and the tax information stored thereon, for the purpose of mechanically producing a tax statement for each individual taxpayer.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Kenneth M. Romines.

Very truly yours,

A handwritten signature in black ink, appearing to read "John C. Danforth". The signature is written in a cursive style with a large, prominent initial "J".

JOHN C. DANFORTH  
Attorney General