

COUNTY BUDGET ACT: County court in counties of the 4th class may estimate tax moneys from all sources in arriving at budget.

January 19, 1949



Honorable William Lee Dodd
Prosecuting Attorney
Ripley County
Doniphan, Missouri

2-1-49

Dear Sir:

Reference is made to your request for an official opinion reading as follows:

"In 1947 the Magnolia Pipeline Co. put a pipeline through Ripley County to transport oil in interstate commerce, but the Missouri Tax Commission has not set the valuation on the pipeline and booster station. The county court, in preparing their budget for 1949 would like to include this pipeline and booster station in their estimate. They want to know if the law will permit them to estimate the valuation, basing it on two other pipelines in Ripley County, and put it in the budget for 1949? The taxes will come in in 1949, but unless it is put in the budget the county cannot spend it, but will have to apply it on old debts."

We note that in accordance with the classification of counties adopted by the 63rd General Assembly, pursuant to the requirement of the Constitution of Missouri of 1945, Ripley County has been assigned to the fourth class. Section 10919, Mo. R.S.A., relates to the preparation of the budget for counties of the fourth class among others. The act requires the county court in a county of the fourth class during the regular February term of such court in each year to prepare and enter of record and to file with the county treasurer and state auditor a budget of estimated receipts and expenditures for the then current calendar year. We find the following in said section, relating to the matters to be included in such budget estimates:

" * * * The receipts shall show the cash balance on hand as of January first and not obligated, also all revenue collected and an estimate of all revenue to be collected, also all moneys received or estimated to be received during the current year. * * * * "

(Underscoring ours.)

It seems that the underscored portion of the above quotation clearly authorizes the inclusion of revenue reasonably estimated to be received during the period for which such budget is prepared. It therefore follows that revenue reasonably to be anticipated from the source mentioned in your letter of inquiry could and should be included in the budget for your county for the calendar year 1949, based upon your statement that such taxes will be paid during that year.

CONCLUSION

In the premises, we are of the opinion that a county court in a county of the fourth class may include in its budget for the calendar year 1949 a reasonable estimate of all tax revenue to be received by such county during said fiscal period.

Respectfully submitted,

WILL F. BERRY, JR.
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APPROVED:

J. E. TAYLOR
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WFB:VLM