

August 22, 1969

OPINION LETTER NO. 308

Honorable Haskell Holman
State Auditor
Capitol Building
Jefferson City, Missouri 65101

Dear Mr. Holman:

This letter is in response to your opinion request concerning the following questions:

"1. Is the county collector in third and fourth class counties empowered by any statutory provisions to collect current and back taxes for cities of the third and fourth classes?

"2. If so, is the county collector entitled to retain commissions from city tax collections for performing such services?"

Our review of the provisions relating to third class cities indicate that third class cities have a collector who is an elected officer and such office may be abolished whenever the city contracts for the collection of taxes by the county collector as authorized by Section 70.220, RSMo. Section 77.030, RSMo 1959. The duties of the city collector of a third class city are set out specifically in Sections 94.080 to 94.180, RSMo.

Likewise, with respect to cities of the fourth class, Section 79.050, RSMo Supp. 1967, states that if the Board of Aldermen does not provide for the appointment of a collector, the collector of the city shall be an elected officer and the Board of Aldermen may provide by ordinance that the same person may be elected marshal and collector. Sections 94.280 to 94.330, RSMo, in particular

Honorable Haskell Holman

deal with the duties of the collector with respect to taxation in fourth class cities.

Our review of the statutes relative to county collectors of third and fourth class counties fails to reveal that such collectors have any authority in the absence of a contract pursuant to Section 70.220, RSMo 1959, to perform any of the duties for the collection of either current or back taxes for cities of the third and fourth classes.

We are therefore of the opinion that the county collector of a third or fourth class county is not empowered by any statutory provision to collect current or back taxes for cities of the third or fourth classes and that such duty rests solely with the collectors of said cities in the absence of any cooperative agreement.

In further support of the views that we have stated, we are enclosing opinions as follows:

Opinion No. 15, 9/24/52, Caslavka
Opinion No. 230, 3/29/66, Holman
Opinion No. 172, 4/19/62, Ellis

In view of the fact that we have concluded that such county collectors cannot collect for such cities, it appears unnecessary to consider whether or not they are authorized to retain commissions from collections.

Very truly yours,

JOHN C. DANFORTH
Attorney General