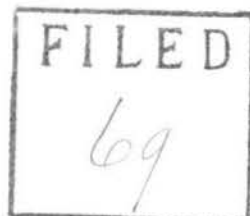


April 24, 1933.



Hon. John B. Owen  
Prosecuting Attorney  
Henry County  
Clinton, Missouri

Dear Sir:

Your recent letter directed to the Attorney-General requesting an opinion has been handed the undersigned for attention. Your letter states the following:

"You will no doubt remember a recent conversation between yourself, Mr. Floyd Sperry and Mrs. Harve Gray a few days ago regarding the making of a bond as Township Collector by Mr. Harvey Harelson, recently elected collector of Clinton Township. According to the Statutes governing such matters in counties for Township Organization, such as ours, the Collector is required to make a bond in double the amount of total collections made by him during the entire year. In this township such a bond would be in the amount of one-hundred sixty thousand dollars. A surety bond in that amount would cost Mr. Harelson \$800.00 and his commissions and income from the office would not exceed \$1100.00. It is practically impossible for him to procure signers for personal bond in this amount and the office is not worth paying \$800.00 of \$1100.00 income for surety bond.

Mr. Sperry and Mr. Harelson have requested that I write you in accordance with Mr. Sperry's conversation with you regarding the matter and ask if your office can devise a method or can write an opinion which would permit County Courts to require a bond double the amount of total amounts collected made by the Collector each month for under the law the Township Collector is absolutely required to settle with the County and Township Board and turn over his previous collections each month and such a bond as proposed would absolutely protect the township and all public funds.

It has been suggested that it might be impossible in this township to make such a bond under any circumstances due to the banking conditions which generally exists. In that event would it be possible for the County Court to permit the duly elected Collector to make collections under such a bond as he might be able to make regardless of the amount of the bond and make daily payments of his collections to the Treasurer? If so probably no bond would be required, probably not to exceed \$5000.00.

Unless such a method of this can be worked out it is extremely doubtful if this county can legally collect revenue of this kind. Please let me hear from you regarding this situation which is very acute here."

Section 12267, R. S. No. 1929, provides the time for holding election for the selection of township officers, as being on the last Tuesday in March, biennially.

Section 12270, R. S. No. 1929, among other things provides,

"The township collector shall, before he receives the tax books, give bond and security to the state, to the satisfaction of the county court, in a sum at least double the amount of all the revenue to be collected by him for any one year, including school taxes; such bond shall be executed in duplicate; one part thereof shall be deposited and recorded in the office of the clerk of the county court, and the other part shall be transmitted by the clerk to the state auditor \* \* \*"

It is to be noted that while the statute fixes the amount of the bond and makes the amount thereof a mandatory condition precedent, the bond is to be made to the satisfaction of the county court.

Construing this section, it is the opinion of this department that the township collector of Clinton Township would be required to give a bond in the amount as in such section provided, and we are of the further opinion that the provision in said statute "to the satisfaction of the county court" refers to the sufficiency of the security offered, that is, that the county court

must require a satisfactory bond in the sum fixed by statute,  
which is a matter left to its discretion.

Yours very truly,

CARL C. ABINGTON  
Assistant Attorney-General.

APPROVED: ROY McINTYRE  
Attorney-General.

CCA:EG