

Schools -- Sec. 9340, R.S.1929, requiring county and township collectors to turn over school moneys of city, town and consolidated districts to treasurer of board of education thereof, modifies Sec. 9264 and 9266, requiring such moneys for all classes of schools paid to county treasurer.

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January 10, 1933

Hon. Chas. A. Lee  
State Superintendent of Public Schools  
Jefferson City, Missouri

Dear Sir: Attention of Mr. Geo. B. John

We have your letter of January 5, 1933, as follows:

"I desire to have your official opinion on the following problem:

**Explanations:**

Some confusion has arisen relative to the proper method for county collectors to dispose of school money collected each month for six-director school districts (town, city, or consolidated). It is the practice of many county collectors to turn over all school money for town, city or consolidated districts to the county treasurer who in turn forwards this money to the treasurer of the school board. Other county collectors turn over all school money direct to the school board treasurer.

Section 9340 R.S. 1929, provides the collector shall turn over all money direct to the school board treasurer. However, Sections 9264 and 9266 appear to conflict with the foregoing section.

Section 9340 applies to special cases. Sections 9264 and 9266 applies to all classes of schools.

**Questions:**

- 1. Is there any conflict between the foregoing

sections?

2. Does the special section take precedence over the general?

3. To whom should county or township collectors make their monthly turnover of school taxes collected for town, city or consolidated districts?"

The conflict between the sections is removed by holding that the later and special one modifies the general sections, and that county and township collectors should make their monthly turnover of school taxes, collected for city, town and consolidated districts direct to the treasurer of the Board of Education thereof.

Respectfully yours,

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Denton Dunn  
Assistant Attorney General

Approved

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Roy McKittrick  
Attorney General

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