

(An Opinion relating to payment of delinquent school warrants.)

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Jefferson City, Mo.
January 24, 1934

FILED
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Hon. Paul Boone
Prosecuting Attorney, Ozark County
Gainesville, Missouri

Dear Sir:

We acknowledge receipt of yours of January 15, 1934, in which you state and inquire as follows:

"About the first of October 1933 I wrote you for an opinion as follows: I would appreciate an opinion from your office on the question of the county or township treasurer paying school warrants with money collected after the close of the school year, June 30th, each year. It has been the custom in this county of crediting the school taxes collected after June 30th of each year for which they were delinquent and the money used by the Treasurer to pay warrants issued in prior school years in accordance with the delinquent collections. Please advise me whether or not this may be legally done in view of Section 9233, R. S. No. 1929, I received a copy of opinion addressed to Hon. H. B. Schroeder Treasurer, Crawford County, Steelville, Missouri, with the explanation that the opinion covered the question asked in my letter. I desire an opinion on the

above question in view of Section 9233, R. S. Mo. 1949 together with other law on this question."

Section 12, Article X of the Constitution of Missouri begins as follows:

"No county, city, town, township, school district, or other political corporation or subdivision of the State shall be allowed to become indebted in any manner or for any purpose to an amount exceeding in any year the income and revenue provided for such year, etc..."

In Book v. Earl 87 Mo. 1. c. 251, the Court said in part as follows:

"The evident purpose of the framers of the Constitution and the people who adopted it was to abolish, in the administration of county and municipal government, the credit system and establish the cash system by limiting the amount of tax which might be imposed by a County for County purposes, and limiting the expenditures in any given year to the amount of revenue which such tax would bring into the Treasury for that year. Section 12 (Supra) is clear and explicit on this point. Under this section the County Court might anticipate the revenue collected, and to be collected, for any given year, and contract debts for ordinary current expenses, which would be binding on the County to the extent of the revenue provided for that year, but not in excess of it."

It is clear from the reasoning of the Supreme Court in the above case, that what is true with reference to County Courts is likewise true with reference to schoolboards. That is current revenues cannot be used to pay obligations of a

different year, unless there remains an excess after all obligations of the current year have been paid.

The school year begins July 1st. and ends June 30th of each year.

For an example, school taxes levied for the year 1933, are to be used to pay obligations for the school year beginning July 1st. 1933, and ending June 30th. 1934, it matters not when the taxes are collected, they shall first apply, when collected, to obligations incurred for that period.

School boards have a right to anticipate the revenue for a given year, and contract obligations for ordinary school expenses for that year, which are binding on the school district to the extent of the revenue provided for that year, but not in excess of it. And this department so rules.



Assistant Attorney General

APPROVED:

Attorney General