

COUNTY WARRANTS: There is no conflict in the County Budget Law and Sections 9911 and 12140, R.S. Mo. 1929 and collector is not forbidden to accept county warrants in payment of taxes.

9-29
September 27, 1934.



Hon. Charles Farrar,
Prosecuting Attorney,
Buffalo, Missouri.

Dear Sir:

This department acknowledges receipt of your letter of August 31, 1934 requesting an opinion as to the validity of county warrants in payment of taxes. Your letter is as follows:

"Section 9911, R.S. Mo. 1929 authorizes collectors to accept county warrants in payment of taxes under certain conditions, and Section 12140, R.S. Mo. 1929 provides that the county treasurer shall accept and give credit to the collector for county warrants accepted in payment of taxes.

Did the County Budget Law page 340 Session Acts 1933 repeal the sections cited above?

Under the County Budget Law is the collector forbidden to accept county warrants in payment of county taxes?"

On October 17, 1933 this department rendered an opinion to the Honorable M.E. Montgomery, Prosecuting Attorney of Scott County, Missouri in which it was held that county warrants are acceptable in payment of taxes. We are enclosing herewith a copy of this opinion, as it bears on your ultimate question, i.e., whether or not the County Budget Law repeals certain sections mentioned in your letter.

On October 26, 1933 we rendered an opinion to the Honorable H.B. Schroeder, Treasurer of Crawford County, Mo., also relating to the acceptance of county warrants in payment of taxes.

In this opinion Section 12140, R.S. Mo. 1929, mentioned in your letter is discussed.

As to your precise question as to whether or not these sections are in conflict with the new Budget Law, we must be guided by the law itself. Section 9, page 346, Laws of Mo. 1933 is as follows:

"In all counties in this state, now or hereafter having a population of more than 50,000 inhabitants, according to the last federal decennial census, the presiding judge of the county court shall be the budget officer of such county, or the county court in any such county may designate the county clerk as budget officer. The budget officer shall receive no extra compensation for his duties under this Act, and Sections 9 to 20 inclusive of this Act shall apply to such counties."

Section 1, page 340, Laws of Mo. 1933 reads in part as follows:

"This act may be cited and quoted as the County Budget Law. All counties now or hereafter having a population of 50,000 inhabitants or less, according to the last federal decennial census, shall be governed by Sections 1 to 8 inclusive, of this act."

Your county being of less than 50,000 inhabitants, is therefore guided by the first eight sections of the Budget Law. Section 9, supra, is applicable to counties of more than 50,000 inhabitants, and sections 9 to 20 inclusive apply solely to such counties, there remaining two sections which are applicable to all counties, i.e., Sections 21 and 22, p. 351. Section 22 is as follows:

"All laws or parts of laws and expressly sections 9874, 9985 and 9986 in so far as they conflict are hereby repealed."

You will note that none of the sections relating to county warrants in payment of taxes, or the duties of the treasurer in accepting warrants are expressly repealed.

From a careful reading of the first eight sections of the Budget Law we are unable to discern any conflict by the terms of the Budget Law which would prevent the county collector and the

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treasurer from carrying out their respective duties under Sections 9911 and 12140, R.S. Mo. 1929. It is therefore the opinion of this department that the County Budget Law does not conflict with or repeal said sections and that the collector is not forbidden to accept county warrants in payment of county taxes.

Respectfully submitted,

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APPROVED:

ROY MCKITTRICK,
Attorney General

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