

RELATING TO THE APPORTIONMENT OF THE MONEYS BELONGING TO SCHOOL DISTRICTS. WHO'S DUTY?

2-17

February 14, 1934

*e. h. h.*

FILE  
43

Hon. Peter H. Huck  
Prosecuting Attorney  
Ste. Genevieve County  
Ste. Genevieve, Mo.

Dear Sir:

We acknowledge receipt of your letter in which you state an inquiry as follows:

"Inclosed find a blank form, used by our County Collector, monthly, when he pays collected school money to our County Treasurer.

Will you kindly give us the opinion of your department, on the following question, to wit:-

Is it the duty of the Collector or of the Treasurer, to make the apportionment of said money, to the "Building", "Contingent" and "Teachers" funds?

The question is raised because there is considerable work attached to make the apportionment among the different funds."

I.

It is neither the duty of the Collector of County Revenue nor the County Treasurer to apportion school moneys of a school district.

Section 9214, R. S. No. 1929 provides as follows:

"The board of directors of each district shall, on or before the fifteenth day of May of each year, forward to the county clerk an estimate of the amount of funds necessary to sustain the schools of their district for the time required by law, or, when a longer term has been ordered by the annual meeting, for the time thus decided upon, together with such other amount for purchasing site, erecting buildings or meeting bonded indebtedness, and interest on same, as may have been legally ordered in such estimate, stating clearly the amount deemed necessary for each fund, and the rate required to raise said amount."

It is very apparent from the above statutory provision that it is the duty of the various Boards of Directors of school districts to furnish the county clerk of their county an estimate of the amount of funds necessary to sustain their school, including the estimate for a building fund. Section 9261, R. S. No. 1929 provides as follows:

"On receipt of the estimates of the various districts, the county clerk shall proceed to assess the amount so returned on all taxable property, real and personal, in said district, as shown by the last annual assessment for state and county purposes, including all statements of merchants in each district of the amount of

goods, wares and merchandise owned by them and taxable for state and county purposes: PROVIDED, that the levy thus extended shall not exceed in any one year as follows: For building purposes, one per centum in town school districts, and not more than sixty-five cents on the one hundred dollars in other districts; for school purposes, one per centum in town school districts, and not more than sixty-five cents on the one hundred dollars in other districts; for sinking fund, forty cents on the one hundred dollars' valuation, and a sufficient amount to pay interest on bonded indebtedness; all of which shall be extended by the county clerk upon the general tax books of the county for said year in separate columns arranged for that purpose; and the county clerks shall list the names of all persons owning any personal property who do not reside in any school district, and the value thereof; also, list all lands and town lots in any territory not organized into a school district, and shall levy a tax of forty cents on the one hundred dollars' valuation on all such taxable property, said taxes to be collected as other taxes and distributed as provided in section 9257; and it shall be the duty of the county assessor in listing property to take the number of the school district in which said taxpayer resides at the time of making his list, to be by him marked on said list, and also

on the personal assessment book, in columns provided for that purpose."

It is the duty of the county clerk to extend upon the general tax books of the county for the year in question in separate columns arranged for that purpose, Teachers Funds, Incidental Funds and Building Funds. The tax books are certified to the county collector by the clerk and receipted for by the collector and it is his duty only to collect the tax and pay it out to the proper authorities as collected by him. Section 9312, R. S. No. 1929 provides in part as follows:

"The treasurer shall open an account for each fund specified in this section, and all moneys received from the state, county and township funds, and all moneys derived from the taxation for teachers' wages, and all tuition fees, shall be placed to the credit of the "teachers' fund;" the money derived from taxation for incidental expenses shall be credited to the "incidental fund;" all money derived from taxation for building purposes, from the sale of school site, schoolhouse or school furniture, from insurance, from sale of bonds, from sinking fund and interest, shall be placed to the credit of the "building fund;" and all moneys not herein specified that now belong to any school district, or that may hereafter be received by such school district, shall be placed to the credit of the "teachers' fund" of such school district. No treasurer shall honor any warrant unless it be in the proper form and upon the appropriate fund; and each and every warrant shall be paid from its appropriate fund, and no partial payment shall be made upon any school warrant, nor shall any interest be paid upon any such warrant:"

Hon. Peter H. Huck

-5-

February 14, 1934

It appears from the section last cited that the county treasurer opens an account for each fund specified in said section, namely, Teachers Fund, Incidental Fund, and Building Fund for all moneys received by him, and further directs what he shall place in the various funds therein named.

It is, therefore, the conclusion of this department that neither the county collector of revenue nor the county treasurer apportion moneys of the school districts coming to them by reason of taxes assessed against real and personal property, but merely handles same as it comes to them, as indicated by the tax books made by the county clerk.

Very truly yours,

W. W. BARNES  
Assistant Attorney General

APPROVED:

---

ROY McKIPTRICK  
Attorney General

TWB:FE