

TAXATION AND REVENUE: Method of Transferring and Paying Out Funds Collected by County Collector, as School Taxes.

5-21  
May 14, 1934.



Honorable E. H. Pittman,  
Treasurer Clinton County,  
Plattsburg, Missouri.

Dear Sir:

A request for an opinion has been received from you under date of April 25, 1934, in the following terms:

"Will you please give us a ruling on the following.

Taxes collected by County Collector for Town Schools and Consolidated School Districts, meaning organized districts where they have their own Treasurer, in the collector disposing of this money, should he pay this money direct to the Treasurer of the above mentioned schools or should the Collector pay to me this money, taking my receipt for same and this office making the payments to the various Treasurers of the schools mentioned, thanking you for this information, I remain."

Article 2 of Chapter 57 of the Revised Statutes of Missouri of 1929 is entitled "Laws Applicable to All Classes of Schools." In said Article is Section 9265, which provides as follows:

"Sec. 9265. Collections of delinquent taxes.--The collector shall, at the time of returning the land delinquent list for state and county taxes, return therewith all land school taxes herein provided for which shall remain unpaid, and when so returned, the same shall be a lien on such real estate, and be collected in the same manner that other delinquent taxes on land are collected; and when so collected, shall be paid over to the county treasurer as other school taxes."

Section 9266 in the same Article provides in part as follows:

"The county treasurer in each county shall be the custodian of all moneys for school purposes belonging to the different districts, until paid out on warrants duly issued by order of the board of directors or to the treasurer of some town, city or consolidated school district, as authorized by this chapter, except in counties having adopted the township organization law, \* \* \* \*"

It is, therefore, our opinion that it is the duty of the County

2. Honorable E. H. Pittman

May 14, 1934.

Collector to turn over money collected for school taxes to his County Treasurer and not directly to the Treasurers of the School Districts and that you should pay out the money on warrants drawn by the proper school district officials.

Yours very truly,

EDWARD H. MILLER

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ASSISTANT ATTORNEY GENERAL.

APPROVED:

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ATTORNEY GENERAL.