

RELATING TO THE APPORTIONMENTS OF SCHOOL MONEY TO THE
VARIOUS SCHOOL DISTRICTS IN DIFFERENT FUNDS:

10-1
September 18th, 1934



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

Dear Sir:

We acknowledge receipt of your letter of September 6th, 1934, in which you state and inquire as follows:

"In our County on school accounts, here in the past, the various funds namely, Teacher's, Incidental's, Building, Sinking and Interest has been carried all under one heading, all in one fund, due to the fact, as the Collector makes his turnover each school is listed by number so much money, now as we are about to start the new book keeping system relative to school accounts keeping separate the various funds as I have listed above, would like to be advised as to whose duty it is to make this apportionment to the school's on the money collected by the Collector."

I.

It is the duty of the various school boards to file with the county clerks their estimates, stating clearly the amount deemed necessary for each fund, and rate required to raise said amount, and the county clerk shall extend upon the general tax books of the county for said year in separate columns arranged for that purpose the amount due each fund by each taxpayer.

Section 9214 Revised Statutes, 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 appears from the above statutory provision, that it is the duty of the various school boards of the county to furnish the county clerk with an estimate, stating clearly the amount deemed necessary by the district for each fund, also the rate required to raise said amounts needed for each fund, including the building fund or fund to meet bonded indebtedness and interest, if any.

Section 9261 Revised Statutes, 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."

From the last quoted statute it appears that it is the duty of the various county clerks to extend upon the general tax books of the county for the year in question in separate columns arranged for the purpose, Teachers' Fund, Incidental Fund and Building Fund.

Now when the tax books are complete in the extention of all taxes, they are certified to the county collector, and as the taxes are collected, the same are paid over to the proper authorities to be credited to each fund as collected by him.

Section 9312 Revised Statutes, 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:

Now it appears from the said last quoted section, that it is the duty of the county treasurer to open an account for each fund specified, in each school district, namely, Teachers' Fund, Incidental Fund and Building Fund, for all moneys received by him.

In view of the foregoing statutory provisions, this department holds:

FIRST, it is the duty of the various school boards to file with the county clerks their estimate, stating clearly the amount deemed necessary for each fund and the rate required to raise said amount.

SECOND, the county clerk in turn shall extend upon the general tax books of the county for said year in separate columns, arranged for that purpose, the amount due each fund by each taxpayer.

THIRD, when collections are made by the collector, and paid to the county treasurer, it is the duty of the county treasurer to open an account for each fund specified, to-wit: Teachers' Fund, Incidental Fund, and Building Fund, for all moneys received for each of said funds.

Very truly yours,

W. W. Barnes

Asst. Attorney General

APPROVED:

Attorney General