

COUNTY COLLECTOR: Is required to give bond to drainage district which has property situate in his county.

June 25, 1935.

Mr. L. G. Boatright
Collector of Revenue
Saline County
Marshall, Missouri



Dear Sir:

This will acknowledge receipt of your letter requesting an opinion from this office which reads in part as follows:

"Please advise me if it is necessary for a county collector, to make a separate bond for each drainage district, or does my bond to the County and State cover this too."

You failed to state whether the drainage districts in question are organized by a circuit court under the provisions of Article I of Chapter 64, R. S. Mo. 1929, or by a county court under the provisions of Article II of said chapter.

Section 10761, R. S. Mo. 1929, relates to drainage districts organized by circuit courts and provides in part as follows:

"It shall be the duty of the collector of revenue of each county in which lands or other property of any drainage district organized under this article are situate to receive the 'drainage tax book' each year, and he is hereby empowered and it shall be his duty to promptly and faithfully collect the tax therein set out and to exercise all due diligence in so doing.
**** Before receiving the aforesaid 'drain-

age tax book' the collector of each county in which lands or other property of the drainage district are located shall execute to the board of supervisors of the district a bond with at least two good and sufficient sureties in a sum that is equal to the probable amount of any annual installment of said tax to be collected by him during any one year, conditioned that said collector shall pay over and account for all taxes so collected by him according to law. *****

Section 10827, R. S. No. 1929, which is applicable to drainage districts organized by county courts reads in part:

"It shall be the duty of the collector of revenue of each county in which lands or other property of any drainage district organized under this article are situate, to receive the 'drainage tax book' each year and he is hereby empowered and it shall be his duty to promptly and faithfully collect the tax therein set out and to exercise all due diligence in so doing. ***** The collector shall give bond payable to the drainage district for the probable amount of all drainage taxes to be collected in any one year conditioned for the faithful performance of all his duties in accordance with this article. Said bond shall be signed by at least two resident freeholders in the county or by a surety company authorized to transact business in the state. The bond shall be approved by the court and the premium, if any, may be paid out of any funds belonging to the district."

The above sections are clear and unambiguous and plainly require the county collector to give a bond to the Board of Supervisors of each drainage district which has property situate in the county whether the district was organized by a Circuit Court or by a County Court.

Section 10827, supra, provides however that the premium, if any, of the bond given to a drainage district organized by the county court may be paid out of any funds belonging to said district. No provision is made, however, for the payment of the premium of a bond given to a district organized by a circuit court out of the funds of such district.

CONCLUSION.

In view of the above, it is the opinion of this department that the county collector in each county in which lands or other property of a drainage district are situate must give a bond to the Board of Supervisors of such district conditioned that said collector shall pay over and account for all drainage taxes collected by him.

Very truly yours,

J. E. TAYLOR
Assistant Attorney-General.

APPROVED:

JOHN W. HOFFMAN, Jr.
(Acting) Attorney-General.

JET/afj