

COUNTY TREASURER: County Treasurer must give bond under Section 10969 R.S.Mo.1929 for funds of Drainage District when organized by county court and his compensation shall not exceed more than one-half of one per cent of the funds handled.

6-19

June 18, 1935

Mr. C. C. Thompson
Secretary
Harrison and Mercer County Drainage District
Cainsville, Missouri



Dear Sir:

This Department is in receipt of your recent letter wherein you make the following inquiry:

"In regard to the County Treasurer Bond. Do their bonds cover the Drainage Money or do they have to give a separate bond to the drainage district for taxes collected.

We have a County Treasurer, Mr. Cliff George of Mercer County who refuses to give bond for the Drainage tax collected, claims that his bond to the state covers all money collected by him. But if I interpret the law right he is supposed to give bond to the Drainage District for the taxes collected for them as it is a special tax.

Also how much commission is the county Treasurer allowed to collect? They are now collecting a 2% Commission from the taxpayer and when they turn the money over they charge another 2%."

We assume that the Harrison and Mercer County Drainage District was organized under the provisions of Chapter 64 Article VII, relating to levee districts by county courts, although the same is not stated in your letter. As this is evident, the Treasurer does not control the funds of districts organized under the

direction of the circuit court. Section 10969 Revised Statutes Missouri 1929, relates to the county treasurer as treasurer of the board as follows:

" The county treasurer of the county in which the greater part of any organized levee district lies shall be the treasurer of the levee fund of the district, until paid out upon the warrants issued by order of the board of directors of the levee district. Before receiving any funds belonging to the levee district, the treasurer shall give a separate bond, with sufficient security, in double the probable amount of the levee fund that shall come into his hands, payable to the state of Missouri, to be approved by the board of directors, conditioned for the faithful disbursement, according to law, of all such moneys as shall, from time to time, come into his hands to the credit of the levee fund of the levee district of which the county of which he is treasurer is part; and such bond shall be filed in the office of the clerk of the county court of the county in which said treasurer is appointed or elected. On the forfeiture of such bond, it shall be the duty of the clerk of the county court in whose office said bond is filed to collect the same for the use of the levee district. If such clerk shall neglect or refuse to prosecute, any freeholder of the district may cause prosecution to be instituted. It shall be the duty of the board of directors in no case to permit the county treasurer having the custody of the levee funds of the district to have in his possession at any one time an amount of levee funds over one-half the amount of the security available in the bond. Such treasurer shall be allowed such compensation for his services as the board of directors

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deem advisable, not to exceed one-half of one per cent. of all levee funds disbursed by him, and to be paid out of the levee funds."

The above section, quoted supra, is specific and definite in its terms. It states that the treasurer, before receiving the levee district funds, shall give a bond in twice the amount of the levee.

We are, therefore, of the opinion that such bond is mandatory on the county treasurer, and that the same is in addition to the regular bond given by the county treasurer to the State of Missouri.

With reference to the amount of commission the treasurer shall receive, we are inclosing an opinion rendered this department on May 21, 1935 to Honorable Charles Young, Treasurer, Livingston County, Missouri, and we believe the same properly answers your question with respect to fees of the treasurer.

Respectfully submitted,

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Assistant Attorney General

APPROVED:

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

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Inclosure