

COUNTY FINANCIAL STATEMENT: It is mandatory on county court to print the annual financial statement

TAXATION: It is duty of county court to pay a newspaper not to exceed \$1.00 for each description printed for sales of delinquent lands unless there is a printed contract.

March 20, 1936.

3-20



Mr. Gene B. Roach,
The Carthage Democrat,
Carthage, Missouri.

Dear Sir:

This department is in receipt of your letter of March 9 wherein you request an opinion on the following matter:

" * * * Does not the state law provide that the annual financial county statement, in each county shall be published; and does it not embrace a fullness of the meaning that it must be a full and complete statement of all items of expenses and all items of receipts?

"Also, does not the law now provide that the county shall pay for the tax sales for delinquent taxes (under the new amended law) at the rate of \$1.00 per tract? Our county is holding out on this since last October. I think they know, as do I, full well what the law is and what it means, but we cannot get them to act in settling the bill. * * * *"

In 1935 the General Assembly of the State of Missouri passed Section 12165 (Laws of Mo. 1935, p. 317), the pertinent part of which is as follows:

"On or before the first Monday in March of each year after the taking effect of this act the county court of each county in this state shall prepare and publish in some newspaper of general circulation published in such county, if such there be, and if not

by notices posted in at least ten places in such county, a detailed financial statement of the county for the year ending December 31, preceding. Said statement shall show the bonded debt of the county, if any, kind of bonds, date of maturity, interest rate, rate of taxation levied for interest and sinking fund and authority for such levy, the total amount of interest and sinking fund that has been collected, interest and sinking fund on hand in cash, list of persons to whom interest and sinking fund has been loaned with the name of each borrower, amount of each loan, interest rate on loan, description of the security for the loan, and amount of interest, if any, delinquent on each loan. Said statement shall also show separately the total amount of the county and township school funds on hand and loaned out, the amount of penalties, fines and forfeitures collected during the year and turned into the permanent school fund, the name of each person who has a loan from the permanent school fund, whether county or township, the amount of the loan, date loan was made and date of maturity, description of the security for the loan, amount if any, of delinquent interest on each loan. Said statement shall show the total valuation of the county for purposes of taxation, the highest rate of taxation the Constitution permits the county court to levy for purposes of county revenue, the rate levied by the county court for the year covered by the statement, division of the rate levied among the several funds and total amount of delinquent taxes for all years as of December 31. The statement shall show receipts into each and every fund separately. First, from the general tax book; second, from railroad tax book; third, from billiard and other table licenses; fourth, ferry licenses; fifth, from land back tax books; sixth,

from personal delinquent lists; seventh, fines and penalties; and eighth, from other sources. The total receipts for the year into all funds shall be shown in the recapitulation. Disbursements shall be shown in detail and each (and) every warrant issued shall be shown separately except as herein expressly provided. Date of warrant, number, person to whom issued and purpose for which issued shall be shown. Under separate heading in each fund the statement shall show what warrants had been paid (or to pay which funds were in the hands of the county treasurer as of December 31) and under a separate heading what warrants were outstanding and unpaid for the lack of funds on that date with appropriate balance or overdraft in each fund as the case may be. Warrants for salaries of persons drawing yearly pay shall be brought into one call in the following form. Warrants No.etc. dated.....etc. salary of (name of person, title of office or employment, rate of pay, and total amount of warrant issued). If part are paid and part are unpaid, such paid and unpaid warrants shall be listed separately under proper heading, as heretofore provided. Warrants issued to pay for the service of election judges and clerks of elections shall be in the following form: Warrants Nos.to inclusive, pay judges and clerks of elections at \$.... per day, listing the names run in and not listing each name by lines, and at the end of the list of names giving the total of the amount of all the warrants issued for such election services. Disbursements by road districts shall show the warrants, if warrants have been issued. Where money has been disbursed by overseers the financial statement shall show the total paid by the overseer to each person for the year, and the purpose of each payment. If the payment was for labor it shall show the number of days each person worked during the year, the rate and the total amount paid to each person during the year. Each road district shall be shown separately and the status of receipts and disbursements

for each district for the year shall be shown. Statements of special road districts shall be included in the county financial statement in the form in which said statements were submitted to and approved by the county court. Receipts into the county distributive school fund shall be listed in detail, disbursements shall be listed and the amount of each such disbursements. If any taxes have been levied by virtue of Section 22 of Article X of the Constitution of Missouri, the financial statement shall contain the following: 'By virtue and authority of the discretionary power conferred upon the county courts of the several counties of this state to levy a tax of not to exceed 25 cents on the \$100 assessed valuation the county court of county did for the year covered by this report levy a tax rate of cents on the \$100 assessed valuation, which said tax amounted to \$..... and was disbursed as follows.' The statement shall show how said money was disbursed and if any part of said sum has not been accounted for in detail under some previous appropriate heading such portion not previously accounted for shall be shown in detail. The recapitulation shall be at the end of the statement and shall be by funds and shall show the condition of each fund at the end of the year as to cash balance or overdraft as between total receipts and total disbursements of every kind including every warrant or other obligation against each fund outstanding at the end of the year. At the end of the statement the person designated by the county court to prepare the financial statement herein required shall append the following certificate: * * * * *

I

It is duty of County Court to
print financial statement under
Section 12165, Laws of Mo. 1935
page 317

As the statute states, the County Court shall prepare and publish in some newspaper of general circulation published in the county, we are of the opinion that it is mandatory on the County Court to print the annual financial statement. We are further of the opinion that in setting forth the data which shall be contained in the financial statement, such statement must contain all of the data as set forth in Section 12165, supra.

II

Unless county has a printing con-
tract, county court shall pay a
newspaper not to exceed \$1.00
for each description of lands sold
for delinquent taxes

With reference to the liability of the county for the payment of the delinquent tax lists, you are respectfully referred to Section 9952b, Laws of Mo. 1935, p. 404, wherein it is provided:

"* * * * The expense of such printing shall be paid out of the county treasury and shall not exceed the rate fixed in the county printing contract, if any, but in no event to exceed one dollar for each description, which cost of printing at the rate paid by the county shall be taxed as part of the costs of the sale of any land or lot contained in such list."

It is therefore the opinion of this department that it is the duty of the county court to pay a newspaper not to exceed \$1.00 for each description, unless the county has a printing contract, and in that event payment shall be at the rate as contained in the contract.

Respectfully submitted,

APPROVED:

OLLIVER W. NOLEN
Assistant Attorney General