

COUNTY COLLECTOR: Must carry out the duties of county treasurer on and after January 1, 1937 and shall receive no additional compensation, in counties of less than 40,000 population

January 16, 1937

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Mr. Robert W. Hawkins  
Prosecuting Attorney  
Pemiscot County  
Caruthersville, Missouri



Dear Sir:

This Department is in receipt of your letter of January 2, inquiring as to the compensation of the Collector and now ex officio treasurer. Your exact question is as follows:

"Under the consolidation of the Treasurer's office and the Collector's office will the Collector and ex officio Treasurer be allowed the commission of one-half of one per cent for disbursing school money?"

We assume that you have in mind the consolidation of the treasurer's office with the collector. In the 1933 Session of the Legislature, page 338, the office of Treasurer was abolished by consolidating it with the office of collector.

Section 12130, Laws of Missouri 1933, page 338, continues the office of treasurer in counties of more than forty thousand inhabitants while Section 12132a abolishes it in counties of less than forty thousand; Pemiscot County being less than forty thousand section 12132a would govern, said section being as follows:

"On and after the expiration of the term of office of the county treasurer on the 31st day of December, 1936, in all counties of this state which now

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or hereafter have a population of less than 40,000 inhabitants according to the last decennial United States census and not under township organization, the county collector shall take over all the duties now performed by the county treasurer and such collector shall be county collector and ex officio county treasurer and shall perform any and all duties now devolving upon the county collector and county treasurer. Such collector shall act as ex officio treasurer and perform the duties attached thereto with no additional remuneration other than such moneys as are allowed by law for his services as county collector, and he shall not be required to give any bond other than the bond given as county collector. All duties and obligations now imposed by law upon county treasurers in counties having a population of less than 40,000 inhabitants according to the last decennial United States census are hereby set over and made a part of the duties and obligations of the ex officio county treasurer as provided for in section 12132a."

On May 25, 1936, this department rendered an opinion to Honorable Forrest Smith, State Auditor of Missouri, in which the maximum compensation for county collectors is discussed and decided. A copy of this opinion is herewith inclosed.

Prior to January 1, 1937, the treasurer received, under Section 9266, Revised Statutes Missouri 1929,

"such compensation for his services as the county court may deem advisable, not to exceed one-half of one per cent. of all school moneys disbursed by him, and to be paid out of the county treasury."

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Likewise, the treasurer was compensated under Section 12138, Revised Statutes Missouri 1929. The Act of the 1933 Legislature permitted the treasurer to serve out his present term and, as stated before, placed the duties of his office on the county collector. In other words, it abolished the office of county treasurer to become effective January 1, 1937.

Having determined the collector's compensation at the present time what, if anything, does he receive as additional compensation for carrying out the duties as ex officio treasurer. We think Section 12132a is plain and definite in its terms as to the compensation when it states,

"Such collector shall act as ex officio treasurer and perform the duties attached thereto with no additional remuneration other than such moneys as are allowed by law for his services as county collector."

It is our opinion that it was the intention of the Legislature to abolish the office of county treasurer in counties of less than forty thousand; that such duties as he formerly performed are to be performed by the county collector, and it was the further intention of the Legislature that the county collector carry out such duties without any additional compensation or fees.

Respectfully submitted,

OLLIVER W. NOLEN  
Assistant Attorney General

APPROVED:

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J. E. TAYLOR  
(Acting) Attorney General

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