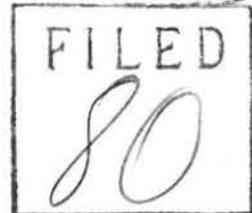


TAXES: Distribution of Private Car Tax.

December 5, 1938



Mr. Byron B. Sconlon, Jr.,
Deputy County Clerk
St. Joseph, Missouri

Dear Mr. Sconlon:

Your letter of October 24, 1938, addressed to Mr. Lloyd King, State Superintendent of Schools, has been referred to this Department for attention. Your letter states as follows:

"A few days ago we received a State Treasurer's draft for \$1,119.82 listed as Private Car Tax and apportioned to Buchanan County on its total enumeration.

"As we understand sections 10062 and 10063 R.S. Missouri, we are to distribute this money on a basis of enumeration to the different townships in the County. If this is true, will the City of St. Joseph be entitled to its portion in Washington Township or should the money be used for roads in Washington Township outside of St. Joseph only.

"So as to avoid any transfer of funds later, please advise as to the correct method of distributing said Private Car Tax."

The solution of your question rests on the construction to be given Sections 10062 and 10063 R.S. Missouri 1929, without any aid from the Courts of Missouri, inasmuch as the problem you state has not been passed upon by our courts.

In view of the fact that the meaning intended by these sections is exceedingly obscure and confusing we are cast on the presumption that by reason of that portion of the fund Buchanan County received from the state in the first instance, under Section 10061, being contributed to, or created, as it were, by all the school children of St. Joseph, it would seem both logical and fair to conclude that where the county in turn comes to apportion the amount received from the State to the respective townships in the county based upon the number of all the school children in each respective township, each such township receives its portion as a whole, or as a township, irrespective of whether such township does or does not contain a city within its boundaries.

Hence, the school children of St. Joseph being an aid in procuring the portion of the fund due Washington Township by reason of the provision of Section 10062, we repeat, it appears both logical and fair that St. Joseph should share in the part which is due Washington Township.

While the fund is allocated and earmarked for a specified purpose, yet we do not believe that any part of it is to be distributed or turned over to the city, but on the contrary is held by the County as a separate fund to be used throughout the township by the road commissioners, road overseers or street commissioner, as the case may be, as and when the County Court may direct for the purpose named in Section 10063.

Respectfully submitted,

APPROVED:

J. W. BUFFINGTON
Assistant Attorney General

J. E. TAYLOR
(Acting) Attorney General

JWB:MM