

TOWNSHIP COLLECTORS: Township collector may give personal or
BONDS: surety bond. Surety bond may be paid
for by township if consent and approval
is given by governing body.

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Mr. Donald B. Dawson
Prosecuting Attorney
Bates County
Butler, Missouri

Dear Sir:

This department is in receipt of your request
for an official opinion which reads as follows:

"I have been asked for an opinion on
the matter of a township furnishing
bonds for township collectors. Is
there authority, statutory or other-
wise, for requesting, allowing or per-
mitting a township to furnish or pay
for the bond required of township col-
lectors.

"Several township collectors have
asked me to write your office for an
opinion on this question. These col-
lectors state that formerly a person-
al bond was accepted by township
boards, but that now a surety bond
is required, the cost of which is
around \$10.00. This is the main ob-
jection that is being made by town-
ship collectors."

Laws of Missouri, 1937, page 190, Section 1, pro-
vides as follows:

"Whenever any officer of this state
or of any department, board, bureau
or commission of this state, or any
deputy, appointee, agent or employee
of any such officer; or any officer
of any county of this state, or any

deputy, appointee, agent or employee of any such officer, or any officer of any incorporated city, town, or village in this state, or any deputy, appointee, agent or employee of any such officer; or any officer of any department, bureau or commission of any county, city, town or village, or any deputy, appointee, agent or employee of any such officer; or any officer of any district, or other subdivision of any county, or any incorporated city, town or village, of this state, or any deputy, appointee, agent or employee of any such officer, shall be required by law of this State, or by charter, ordinance or resolution, or by any order of any court in this State, to enter into any official bond, or other bond, he may elect, with the consent and approval of the governing body of such state, department, board, bureau, commission, official, county, city, town, village, or other political subdivision, to enter into a surety bond, or bonds, with a surety company or surety companies, authorized to do business in the State of Missouri and the cost of every such surety bond shall be paid by the public body protected thereby."

It will be noticed under this section that "he may elect, with the consent and approval of the governing body." In other words, it is not mandatory upon the township collector to obtain a surety bond, but he may furnish a personal bond.

Section 12279, Laws of Missouri, Extra Session, 1933-34, page 167, provides in part as follows:

"* * * * The township collector shall before he receives the tax books, give bond and security to the state, to the satisfaction of the county court, in

a sum equal to one half the largest, amount collected during any one year preceding his election or appointment, including school taxes; such bond shall be executed in duplicate; one part thereof shall be deposited and recorded in the office of the clerk of the county court, and the other part shall be transmitted by the clerk to the state auditor. The conditions of such bond shall be that he, the said collector, will faithfully and punctually collect and pay over all state, county, township and other revenue, including school taxes, that may become due and collectible during the period for which such collector shall be elected or appointed; and that he will in all things faithfully perform all the duties of the office of township-collector according to law. Provided the county court or township board shall annually examine the collectors or trustees bond as to form and sufficiency of surety and in case of any doubt shall require additional security."

This department, on April 4, 1939, rendered an opinion to Honorable W. J. Melton, holding that an officer could give a personal or surety bond, and if he elected to give a surety bond, that the public body protected by such bond could pay the premium thereon provided the governing body of such public body consented to and approved such payment.

The question presented by your request is: Are township officers included within the scope of the statute above permitting the public body to pay the premium upon a surety bond? The statute specifically includes, "any officer of any district or other subdivision of any county," is then a township a subdivision of a county.

In *Harshman v. Bates County*, 92 U. S. 569, 23 L. Ed.

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747, the Supreme Court of the United States said:

"* * * A township is a different thing from a town in the organic law of Missouri; the latter being an incorporated municipality, the former only a geographical subdivision of a county. * * * * *"

"Township" is defined in 63 C. J. 99, as:

"* * the term employed * * * to describe a subdivision of the county, created by the state legislature as a governmental agency and sometimes vested with certain powers of local government, * * *"

In view of the above definitions, we believe that a township collector is an officer of a subdivision of a county.

CONCLUSION.

It is, therefore, the opinion of this department that the premium of the surety bond of township collectors may, with the consent and approval of the governing body of such township, be paid by the township.

Respectfully submitted

ARTHUR O'KEEFE
Assistant Attorney General

APPROVED:

W. J. BURKE
(Acting) Attorney General

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