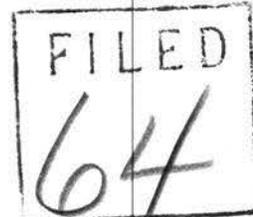


TAXATION:  
COUNTY CLERK AND  
EXTENTION OF TAXES:

County Clerk should extend  
taxes separate for each bond  
issue.

April 3rd, 1939

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Hon. L. I. Morris,  
Prosecuting Attorney,  
Lafayette County,  
Lexington, Missouri.

Dear Sir:

This is in reply to yours of recent date  
requesting an opinion on the following statements  
of facts and request which are as follows:

"STATEMENTS OF FACTS"

"On August 30, 1938, an election  
was held in Lafayette County, Mo.  
for the purpose of authorizing  
the incurring of indebtedness by  
Lafayette County, Mo. in the sum  
of \$20,000.00 and the issuance of  
bonds for the purpose of building  
a court house (in reality this  
was an addition to the already  
existing court house building).

A proposition to authorize incur-  
ring indebtedness for Lafayette  
County, Mo. in the sum of \$33,000.00  
and the issuance of bonds for the  
purpose of building a jail in  
Lafayette County, Mo. was duly  
held and both propositions carried  
and the county authorized to levy  
and collect tax in addition to the  
other taxes provided by law.

April 3, 1939

These funds were matched by the U. S. Federal Government under a grant duly authorized by law and originally two project numbers were assigned, however, at a subsequent date only one project was used by the government for the purpose of the administration, payment and supervision of these buildings.

A contract was let under the proper bids and bids were submitted under a single project number.

OPINION REQUESTED: Question as to whether under this set of circumstances two columns or separate columns should be shown upon the tax books of Lafayette County or should one column suffice for carrying this item of bonds.

Should this record (sample page of the county record accompanies this letter) show the two separate bond items or should one single column suffice."

From your statement of facts and inclosure, it appears that your County Court has been authorized to issue bonds in the amount of \$20,000.00 for the court house and \$33,000.00 for the jail. It also appears that the Federal Government has matched these funds on this work which was started as two projects, but were later consolidated into one for the purpose of the administration payment and supervision of the work.

April 3, 1939

We do not think your question would be affected by the fact that these projects were consolidated. It would depend on whether the monies which you have expended for this work have been derived from two different bond issues.

From your inclosure we also find that the election authorized the issuance of two sets of bonds, one for the courthouse and one for the jail. The issuance of these bonds is authorized by Section 2905, R. S. Mo., 1929, by which it appears that bonds issued for both might have been consolidated, but since in your case they are separate, they will have to be treated separately.

For the purpose of paying the interests, costs and premiums on these bonds, Section 2917, R. S. Mo., 1929, requires the State Auditor to perform certain duties which are set forth which are as follows:

"The State Auditor shall, annually, on or about the first day of July, certify to the several county courts, city councils, boards of aldermen, boards of trustees, school boards, boards of supervisors or boards of commissioners, the amount required during the next fiscal year to pay maturing interest coupons, together with ordinary costs to the state of collection and disbursement of the same, which amount shall thereupon be levied as a special tax upon all property in such county, city, village, township, school district, special or common road district, drainage district or levee district, and shall be collected with the state revenue and paid over to the treasurer of the county, city, vil-

lage, township, school district, drainage district or levee district, special or common road district, having issued such outstanding registered bonds, which shall be deposited by such treasurer to the credit of his respective county, city, village, township, school district, drainage district, special or common road district, or levee district, in the bank or banks at which the same are made payable; provided, that this special tax may be paid in coupons, registered under this article, overdue or maturing during the current fiscal year."

By this section the Auditor is required to certify the amount which will be required to meet the demands of each bond issue, and it is on this section that the County Court fixes the rate of levy necessary to pay the same.

Section 9876, Laws of Missouri, 1933, page 421, provides in part as follows:

"As soon as the Assessor's book shall be corrected and adjusted, the Clerk of the County Court, except in St. Louis City, shall, within ninety days thereafter, extend the taxes therein in proper columns prepared for such extensions, which book, with the taxes so extended therein, shall be authenticated by the seal of the Court as the Tax book for the use of the Collector;\* \* \*"

Hon. L. I. Morris

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April 3, 1939

From the foregoing it will be seen that it was the intention of the Lawmakers that the tax levy for each bond issue should be made and carried separately on the tax books.

#### CONCLUSION

From the foregoing if the monies from both bond issues were spent for the courthouse and jail, then the levy should be made for each issue and carried in separate columns on the tax books, regardless of the fact that the projects were carried on as one project.

Respectfully submitted,

TYRE W. BURTON  
Assistant Attorney General.

APPROVED:

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J. E. TAYLOR  
(Acting) Attorney General.

TWB/RV