

SCHOOLS:  
TAXATION:  
TOWNSHIP TRUSTEES:

School moneys in counties  
under township organization  
should be turned over to town-  
ship trustees.

April 11, 1942

*See opinion of  
May 18, 1942*

Mr. Yewell Lawrence  
Clerk of County Court  
Stoddard County  
Bloomfield, Missouri

FILE  
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Dear Sir:

This is in reply to your letter of recent date, wherein you request an opinion from this Department on the following statement:

"One of the township Treasurers in our county--as you no doubt know, we have township organization--is of the opinion that since he is township Treasurer he would be entitled to receive all of the School money directly from the County Treasurer for his particular township, regardless of whether or not it is for a Consolidated School District--which have their own Treasurer, or a Village School District that has their own Treasurer."

Since this is a matter which is controlled entirely by the Statutes, we refer to the following statutes, which we think apply; Section 14017 provides in part as follows:

"The township collector shall be required to draw or procure a plat of each school district or fractional part thereof in his township, and shall keep a true and correct account of all school moneys collected by him in each school district or fractional part thereof; and when said collector pays the moneys so collected by him

to the township treasurer, he shall state the amount collected from each school district or fractional part thereof, and take duplicate receipts therefor, one of which he shall retain, and file the other with the township clerk. As soon as the school funds are apportioned, the township treasurer shall apply to the county treasurer for the school moneys belonging to each school district or fractional part thereof, in his township, and the county treasurer shall pay over to him all of said school money, taking duplicate receipts therefor, one of which he shall file with the township clerk. The township treasurer shall safely keep such money until paid out upon the order of the board of directors of the various school districts in his township. \* \* \* \* \*

This section borders closely on the answer to your question, however, we refer you to other sections. Section 13989 R. S. No., 1939, pertains to this question and it provides in part as follows:

"The county treasurer of counties having adopted or which may hereafter adopt township organization shall be ex officio collector, and shall have the same power to collect all delinquent personal property taxes, licenses, merchants' taxes, taxes on railroads and other corporations, the delinquent or nonresident lands or town lots, and to prosecute for and make sale thereof, the same that is now or may hereafter be vested in the county collectors under the general laws of this state. \* \* \*"

Under this section, the county treasurer of such counties who is ex officio collector therein, collects delinquent personal

property taxes, licenses, merchants taxes, taxes on railroads and other corporations and delinquent or nonresidents' lands or town lots. However, from the provision of Section 14017 supra, it would seem that ex officio collector, when he has made these collections turns them over to the township treasurer. Under Section 14016 township collector returns to the county treasurer his record of uncollected taxes. Section 10479 R. S. Mo., 1939, is quite pertinent to this question and it provides as follows:

"Whenever any state or county school money apportioned to any town, city or consolidated school district shall have been paid to any county or township treasurer, as now provided by law, the same shall, on the application of the treasurer of said town, city or consolidated school district, be paid over to him by said county or township treasurer, \* \* \* \* \*"

This section clearly indicates that moneys apportioned to township, city or consolidated school districts are paid to the township treasurer in counties under township organization. Section 10400 R. S. Mo., 1939, seems to be a special section on this question; it provides in part as follows:

"The county treasurer in each county shall be the custodian of all moneys for school purposes belonging to the different districts, until paid out on warrants duly issued by order of the board of directors or to the treasurer of some town, city or consolidated school district, as authorized by this chapter, except in counties having adopted the township organization law, in which counties the township trustee shall be the custodian of all school moneys belonging to the township, and be subject to corresponding duties as the county treasurer; \* \* \* \* \*"

This section clearly indicates that the township treasurer in counties under township organization is the custodian of all

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school moneys belonging to the township and his duties correspond to those of county treasurer in counties not under township organization.

CONCLUSION

It is therefore the opinion of this department, that the township treasurer in counties under township organization is entitled to receive all school moneys, either those in the custody of the county treasurer or those which have been collected by the township collector. These moneys include those of consolidated school districts, cities, towns or village districts which are within the bounds of such townships.

Respectfully submitted

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APPROVED:

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