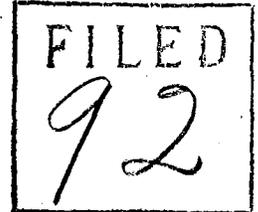


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*Copy to
J. Smith*

TOWNSHIPS: Fiscal year of townships shall run from the first Monday in March to the first Monday in March of the next year.

November 14, 1946



Honorable C. G. Vogt
Prosecuting Attorney
Nodaway County
Maryville, Missouri

Dear Sir:

We hereby acknowledge receipt of your letter of recent date, requesting an opinion of this department, which reads as follows:

"Would you give me an opinion on the following question?

"When does the fiscal year of the township start and end in counties under township organization?

"Our townships run out of money and some of them want to know the time they must stop issuing warrants."

The fiscal year of the State and its agencies is fixed by Section 23, Article IV of the Constitution of 1945, which provides, in part, as follows:

"The fiscal year of the state and all its agencies shall be the twelve months beginning on the first day of July in each year. The general assembly shall make appropriations for one or two fiscal years, and the 63rd General Assembly shall also make appropriations for the six months ending June 30, 1945. * * *"

In the case of State ex rel. Montgomery, et al. v. Nordberg, 193 S.W. (2d) 10, the Supreme Court had before it the question of whether or not the above section applied to counties. In holding that this section was not applicable to counties it was said, at l. c. 12:

"* * * The Constitutional Convention was adopting an entire new Constitution--unlike a legislative act dealing only with one subject. The Convention was framing a fiscal plan not only for the state and its central agencies, but also for counties, townships and cities. Therefore, is it not fair to say that if the Constitutional Convention had intended to change the fiscal year for counties it would have said so? * * * * *"

Using the above reasoning of Judge Ellison, we believe that, since there was nothing said about the fiscal year of townships in the Constitution, then the General Assembly would have the power to fix such year. The General Assembly has not passed a specific act designating the fiscal year of townships. Therefore, it will be necessary for us to determine what is meant by a "fiscal year" and then determine from the township organization what the township's fiscal year is.

In the case of Moose v. State, 5 S.W. 885, 49 Ark. 499, the court, in determining the meaning of "fiscal year," stated, at l. c. 887:

"The term 'fiscal year,' as far as it relates to the financial operation of counties, where the law has not declared when it shall begin or end, must mean the current year, embraced between the dates of the collector of taxes' annual settlements."

In the case of Union Trust & Savings Bank v. City of Sedalia, 254 S.W. 28, the Supreme Court of Missouri adopted the following definition of "fiscal year," at l. c. 31:

"The term 'fiscal year' is defined by the leading lexicographers as follows: Funk & Wagnall's New Standard Dictionary defines the term 'fiscal year' as 'the financial year at the end of which the accounts are balanced.' Webster's International Dictionary defines fiscal year as 'the year by or for which accounts are reckoned, or the year between one annual time of settlement or balancing of accounts, and another.'"

Therefore, we conclude from the above authorities that "fiscal year" when relating to townships, means the financial year of the township, at the end of which the Treasurer and the Collector would make their annual settlement with the County Court.

Section 13990, R. S. Mo. 1939, provides:

"At the meeting of the county court on the first Monday in March in each year, or at such other time as may be directed by law, the county treasurer shall make a full and complete settlement of his accounts, and exhibit his books and vouchers relating to the same, which settlement of his accounts, when accepted by the court, shall be entered of record by the county clerk."

Section 14000, R. S. Mo. 1939, provides:

"The township collector of each township shall, at the term of the county court to be held on the first Monday in March of each year, make a final settlement of his accounts with the county court for state, county, school and township taxes and produce receipts from the proper officers for all school and township taxes collected by him, less his commission on same, at which time he shall pay over to

the county treasurer and ex officio collector all moneys remaining in his hands, collected by him on state and county taxes, and shall at the same time make his return of all delinquent or unpaid taxes, as required by law, and shall make oath before said court that he has exhausted all the remedies required by law for the collection of said taxes. He shall also, on or before the twentieth day of March in each year, make a final settlement with the township board. If any township collector shall fail or refuse to make the settlement required by this section, or shall fail or refuse to pay over the state and county taxes, as provided in this section, the county court shall attach him until he shall make such settlement of his accounts or pay over the money found due from him; and it shall be the duty of said court to cause the clerk thereof to notify the state auditor and the prosecuting attorney of said county at once of the failure of such township collector to settle his accounts, or pay over the money found due from him, and the state auditor and the prosecuting attorney shall proceed against such collector in the manner provided in section 14014 of these statutes, and such collector shall be liable to the penalties in said section imposed."

In reading the above two statutes it will be noted that the township treasurer and collector must settle their accounts with the county court on the first Monday in March. This shows that the intention of the General Assembly was to establish a financial, or, fiscal year for a township from the first Monday in March in one year to the first Monday in March of the next year.

CONCLUSION

Therefore; it is the opinion of this department that the fiscal year of a township begins on the first Monday in

Hon. C. G. Vogt

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March of one year and runs to the first Monday in March of the next year.

Respectfully submitted,

PERSHING WILSON
Assistant Attorney General

APPROVED:

J. E. TAYLOR
Attorney General

PW:CP