

COUNTY COLLECTORS) Current drainage taxes included in determining
) compensation for mailing notice of taxes due.

April 25, 1950

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Honorable W. H. Holmes
State Auditor
Jefferson City, Missouri

Dear Sir:

We have received your request for an opinion of this department, which request is as follows:

"Please furnish this department with an official opinion on the following question:

"Does the compensation allowed collectors of revenue in third and fourth class counties, under the provisions of House Bills 56 and 57, passed by the 65th General Assembly, include the collection of current drainage taxes?"

House Bill No. 56 of the Sixty-fifth General Assembly contains the following provisions:

"Section 1. Beginning with the calendar year 1949, and each year thereafter, collectors of revenue in all third class counties of the state, not under township organization, shall mail to all resident taxpayers, at least fifteen days prior to delinquent date thereof, a statement of all real and tangible personal property taxes due and which are assessed on the current tax books in the name of such taxpayers. Collectors shall also mail tax receipts for all such taxes received by mail.

"Section 2. The said statement and receipt shall be mailed to the address of the taxpayer as shown by the county assessor on

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the current tax books, and postage for the mailing of said statements and receipts shall be furnished by the county court; provided, however, that the failure of the taxpayer to receive the notice provided for in this act shall in no case relieve the taxpayer of any tax liability imposed on him by law.

"Section 3. The collectors in third class counties shall receive one-half of one per cent of all current taxes collected, including current delinquent taxes, exclusive of all current railroad and utility taxes collected, as compensation for mailing said statements and receipts. Said compensation shall be exclusive of and unaccountable in the maximum commissions now provided in Sections 11106 and 11107, Revised Statutes of Missouri, 1939."

House Bill No. 57 of the Sixty-fifth General Assembly is identical with House Bill No. 56, except for the fact that it is applicable to fourth class counties.

The County Collector is required by law to collect drainage district taxes. Section 12342, R. S. Missouri, 1939. (Dalton v. Fabius River Drainage District, 238 Mo. App. 655, 184 S.W. (2d) 776.)

In both House Bill No. 56 and House Bill No. 57 provision is made that the collector's compensation shall be based on all current taxes collected, "exclusive of all current railroad and utility taxes collected." Applying the maxim, *expressio unius est exclusio alterius*, we feel that inasmuch as the Legislature has expressly provided that the railroad and utility tax should not be included in determining the compensation of the collector, all other current taxes, including drainage taxes, should be included.

CONCLUSION

Therefore, it is the opinion of this department that in determining the compensation of the County Collector under House

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Bill No. 56 and House Bill No. 57, Sixty-fifth General Assembly,
current drainage taxes are to be included.

Respectfully submitted,

APPROVED:

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Attorney General



RRW/feh