

TOWN OR VILLAGE: It is the duty of the town or village collector  
COLLECTORS: to collect those taxes levied by the board of  
TAXES: trustees of an incorporated village or town that  
lies partly within the boundaries of a fourth  
class county.



December 27, 1955

*See Op. 31 dated May 16, 1950  
to track*

Honorable Thomas G. Woolsey  
Prosecuting Attorney  
Morgan County  
Versailles, Missouri

Dear Sir:

Your recent request for an official opinion reads as follows:

"I would appreciate your forwarding or rendering me an opinion as to whether or not the county collector of a 4th class county is required by law to collect taxes levied by the Board of Trustees of an incorporated village that lies partly within the boundaries of such county.

"It would appear to me that Section 80.480, Missouri Revised Statutes, 1949, provides for the collection of such taxes by a city or village collector (the establishment of such office being provided for in Section 80.240, Missouri Revised Statutes, (1949) and then if the city or village collector is unable to collect such taxes and some become delinquent, the county collector then has a duty, if he is so requested by the Board of Trustees of such town or village, to collect such delinquent taxes.

"However there seems to be a difference of opinion among several attorneys that the Board of Trustees of the village involved in this matter locally have consulted;

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therefore I am hereby requesting a formal opinion from your office."

All reference to statutes will be to RSMo 1949.

Section 80.240 reads:

"Such board of trustees shall have power to appoint an assessor, collector, constable, or marshal, treasurer, and such other officers, servants and agents as may be necessary, remove them from office, prescribe their duties and fix their compensation."

This section was repealed and reenacted in exactly the same form by Laws of Missouri, 1953, p. 268. It will be noted that the above section provides, among other appointments, for the appointment of a city collector.

Section 80.480 reads:

"All assessments on real and personal property within the limits of such town, which may be certified and transmitted to the board of trustees, from time to time, as provided in section 80.460, shall be taken and considered as the lawful and proper assessment on which to levy and collect the municipal taxes of the town, and the payment of all taxes authorized by this chapter shall be enforced by the collector in the same manner and under the same rules and regulations as may be provided by law for collecting and enforcing the payment of state and county taxes, and for that purpose it shall be the duty of the board of trustees to require the collector, annually, to make out and return under oath, a list of delinquent taxes remaining due and uncollected on the first day of January of each year, to be known as the delinquent list. It shall be the duty of the board of trustees, at the next meeting after such delinquent list shall be returned, or as soon thereafter as convenient, carefully to examine the same, and if it shall appear that all property and taxes contained in said list are properly returned as delinquent, they shall approve

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such list and cause an order of approval to be entered on the journal, and the amount of taxes in such list to be credited on the account of the collector; and shall also cause said delinquent list or a certified copy thereof, with the bills therefor, to be placed in the hands of the county collector, who shall give a receipt therefor and proceed to collect the taxes due thereon, in like manner and with the same effect as delinquent taxes for state and county purposes are collected. The said collector shall pay over the taxes collected to the city treasurer, at the times and in the manner provided by law for the payment of county taxes to the county treasurer, and shall make the same statements and settlements for such taxes with the board of trustees, and at the same time as may be provided by law for statements and settlements with the county court for county taxes, and all taxes shall bear the same rate of interest, and the same penalties shall attach to the nonpayment thereof when due, as may be provided by law in cases of county taxes. A certified copy of any tax bill included in the delinquent list, approved by the board of trustees, shall in all cases be prima facie evidence that the amount therein specified is legally due by the party against whom such tax bill is made out, and that all provisions of the law and ordinances have been duly complied with, and that the same is a lien on the property therein described."

It will be noted that the above reference to the "collector", is an undoubted reference to the city collector provided for by Section 80.240, supra, whose duty it is to enforce "the payment of all taxes authorized by this chapter" which certainly mean the taxes levied by the board of trustees of the town and/or village. It is also made the duty of the collector to make out a delinquent tax list which shall be turned over to the trustees, who shall, after examination, turn it over to the "county collector" for collection.

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It would seem to be perfectly clear from the above language that the town or village collector is required by law to collect those taxes levied by the board of trustees, otherwise, there would be no point whatever in appointing a town or village collector. This fact is made clear also by the further fact that Section 80.480, supra, states that the "collector" shall make out a delinquent tax list which he shall turn over to the board of trustees which, after examination, shall turn over to the "county collector" for collection.

CONCLUSION

It is the opinion of this department that it is the duty of the town or village collector to collect those taxes levied by the board of trustees of an incorporated village or town that lies partly within the boundaries of a fourth class county.

The foregoing opinion, which I hereby approve, was prepared by my assistant, Hugh P. Williamson.

Very truly yours,

JOHN M. DALTON  
Attorney General

HPW/ld/mw