



July 26, 1961

Honorable Larry M. Woods  
Prosecuting Attorney  
Boone County  
Columbia, Missouri

Dear Mr. Woods:

This is in answer to your letter of July 24, 1961, in which you requested amplification and clarification of the opinion of this office of November 23, 1960, to Honorable Lon J. Levvis, Prosecuting Attorney, Audrain County, Missouri. The holding of that opinion was that the taxes in question should be held in a fund and paid over to the school district eventually determined to be entitled to receive it. On June 30, 1961, the Supreme Court of Missouri in Case No. 48463, State of Missouri ex inf. John M. Dalton, ex rel Board of Directors of Centralia R-VI of Boone County, Missouri vs. Leonard Eckley et al, Board of Directors of Consolidated School District C-II of Audrain County, rendered its opinion that the Centralia Reorganized School District R-VI of Boone County was the school district entitled to jurisdiction over the disputed area, effective on June 13, 1960. The fifteen day period, provided by Supreme Court Rule 83.16 for filing a motion for rehearing, has passed and no motions have been filed in this case in the Supreme Court and this case is now final. Therefore Centralia Reorganized School District R-VI of Boone County is the district entitled to receive these taxes specified in our opinion of November 13, 1960.

In your letter you ask a further question concerning certain delinquent taxes which were assessed for the calendar year for 1959 and prior years which had been collected since the opinion of this office on November 23, 1960. The opinion of November 23, 1960 did not deal with the taxes for the year 1959 and prior years in any way. The opinion of this office concerned only the taxes for the year 1960. The opinion of the Supreme Court issued on June 30, 1961 and mentioned above fixed the date of the transfer of the jurisdiction over the disputed area as June 13, 1960. Therefore the opinion of the

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Supreme Court has no effect on taxes for the year 1959 and prior years. Thus there is no holding by an opinion of this office or by a judgment of the court which in any way affect the delinquent taxes for the years 1959 and prior years. These delinquent taxes are therefore to be treated in the same manner as all other delinquent taxes for the year 1959 and prior years.

Very truly yours,

THOMAS F. EAGLETON  
Attorney General

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CC: Honorable Leon Terry, President  
Audrain County C-II School District  
Thompson, Missouri

Honorable Lon J. Levvis  
Prosecuting Attorney  
Audrain County  
Mexico, Missouri

Honorable Elwyn L. Goodson  
Collector of Revenue  
Mexico, Missouri