

October 4, 1963



Honorable Herman G. Kidd
State Representative, Randolph County
RFD #1
Jacksonville, Missouri

Dear Representative Kidd:

You have requested an opinion of this office in connection with the following procedure which has apparently been long used by the County Collector of Randolph County.

Once each given year around Armistice Day for the period of approximately one week the County Collector temporarily establishes an office at Moberly, Missouri, which is the largest City in Randolph County containing more than one-half of the population of said County. The Collector moves his books and records from his office in Huntsville to this temporary office in Moberly. There are various moving expenses, janitorial expenses, etc., in connection with this occurrence. You inquire as to whether it would be legally permissible for the County Court of Randolph County to pay for these expenses.

Sec. 52.110 RSMo 1959 reads as follows:

"Collector's office, location - exception
The collector shall keep his office at the county seat, except when meeting the taxpayers; provided, that in all counties in this state in which there is no bank located at the county seat and in which, according to law, two or more terms of the circuit court are held each year in some other town or city than the county seat and in which town or city are located one or more banks, the county collector may, at his option, keep his office in such town or city."
(Emphasis supplied.)

October 4, 1963

Sec. 139.010 RSMo 1959 reads as follows:

"Notice to taxpayers

It shall be the duty of the collectors of revenue of the several counties of the state, immediately after the receipt of the tax books of their respective counties, to give not less than twenty days' notice of the time and place at which they will meet the taxpayers of their respective counties, and collect and receive their taxes; said notice shall be given by posting up at least four written or printed handbills in different parts of each municipal township in said counties, and by publication for two weeks in a newspaper, if one be published in the county, in which he shall notify said inhabitants to meet the collector at such places in their respective townships as may be named therein, and the number of days, not less than three, that he will remain at each of such places for the purposes aforesaid; and it shall be his duty to attend at the time and place thus appointed, either in person or by deputy, to receive and collect such taxes; provided, the county court may relieve the collector from visiting any municipal township in his county by an order of record to be made before notice under the provisions of this section is given."

These two sections when read in conjunction with each other make it appear that the legislature contemplated that on occasion the County Collector would find it necessary, convenient and expedient to move about in his county so as to better serve the needs of the residents.

Thus, it appears that the procedure set up by the Collector of Revenue in temporarily establishing his office in the largest city of the county so as to be more readily available to the taxpayers of that area would be a proper and legal one and in compliance with the aforementioned two sections.

Honorable Herman G. Kidd - 3.

October 4, 1963

Hence, payment by the County Court of the incidental expenses in connection with the establishment of such temporary office would be legal and proper.

Very truly yours,

THOMAS F. EAGLETON
Attorney General

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