

Opinion No. 340

November 6, 1964



Honorable William G. McCaffree
Prosecuting Attorney
Vernon County
Reed Building
Nevada, Missouri

Dear Mr. McCaffree:

This is in answer to your recent request for an official opinion of this office, which asks four questions relating to the abolition of the township form of government.

Section 65.620, RSMo Supplement, 1963, is controlling, and reads as follows:

"1. Whenever any county abolishes township organization the county treasurer and ex-officio collector shall immediately settle his accounts as treasurer with the county court and shall thereafter perform all duties, exercise all powers, have all rights and be subject to all liabilities imposed and conferred upon the county collector of revenue under chapter 52 RSMo until the first Monday in March after the general election next following the abolishment of township organization and until a collector of revenue for the county is elected and qualified. The person elected collector at the general election as aforesaid, if said election is not one for collector of revenue under chapter 52 RSMo, shall serve until the first Monday in March following the election and qualification of

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a collector of revenue under chapter 52 RSMo. Upon abolition of township organization a county assessor and county treasurer shall be appointed to serve until the expiration of the terms of such officers pursuant to chapters 53 and 54 RSMo.

"2. Upon abolition of township organization, title to all property of all kinds theretofore owned by the several townships of the county shall vest in the county and the county shall be liable for all outstanding obligations and liabilities of the several townships.

"3. The terms of office of all township officers shall expire on the abolition of township organization and the township trustee of each township shall immediately settle his accounts with the county clerk and all township officers shall promptly deliver to the appropriate county officers, as directed by the county court, all books, papers, records and property pertaining to their offices."

Your first question asks:

"Shall the Township Collectors now holding office complete their duties under Sec. 65-460 RS 1959, making their final settlement in March of the following year?"

This must be answered in the negative as Subsection 3 of the above quoted Section provides that "The terms of office of all township officers shall expire on the abolition of township organization" Therefore, the township collectors duties end on the abolition of the township organization. The provisions in Subsection 1 of Section 65.620, RSMo Supplement, 1963 referring to March relate to the county collector and does not pertain to the township collectors.

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Your second and third questions read as follows:

"I interpret Sec. 65-620 to mean that the County Court will immediately absorb all assets and liabilities of Townships.

"One Township has a \$10,000 bond issue voted April, 1963, in which the levy is 45¢ on the one hundred dollar valuation to be paid off in 1968. Shall this indebtedness be absorbed by the County if the issue passes or continue to be an obligation of the Township should County Form of Government be voted?"

As provided for by Subsection 2 of Section 65.620, RSMo Supplement, 1963, the County Court will immediately absorb all assets and outstanding liabilities of the townships. This subsection reads in part, that "Upon abolition of Township organization, title to all property of . . . the several townships . . . shall vest in the county" Further, in this Subsection, it is provided that "the county shall be liable for all outstanding obligations and liabilities of the several townships." Therefore, the county shall absorb the indebtedness of the township when it is abolished.

Your fourth question asks:

"Does the present County Treasurer & Ex-Officio [collector] serve as Collector of Revenue even though defeated in the General Election the same day that Township Organization is abolished?"

This question is answered affirmatively in that Subsection 1 of Section 65.620, RSMo Supplement, 1963 specifically provides that when a county abolishes the township organization, the person serving as "the county treasurer . . . shall immediately settle his accounts as treasurer . . . and shall thereafter perform all duties, exercise all powers, have all rights and be subject to all obligations imposed and conferred upon the county collector of revenue . . . until the first Monday in March after the general election next following the abolition of township organization

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and until a collector of revenue for the county is
elected and qualified."

Very truly yours,

THOMAS F. EAGLETON
Attorney General

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