

COUNTIES:
CITIES, TOWNS AND VILLAGES:
COLLECTORS:
COUNTY COLLECTOR:
ST. LOUIS COUNTY:

St. Louis County, Missouri, has the power to contract with third and fourth class cities of that county to have the county collect city real and personal property taxes.

REVISED
OPINION NO. 230

March 29, 1966

Honorable Haskell Holman
State Auditor
Capitol Building
Jefferson City, Missouri



Dear Mr. Holman:

This is in answer to your request for an opinion on whether St. Louis County, Missouri, can enter into a contract with third and fourth class cities in that county to have the county collect the city's real and personal property taxes.

Section 70.220, RSMo. 1959, reads as follows:

"Any municipality or political subdivision of this state, as herein defined, may contract and cooperate with any other municipality or political subdivision, or with an elective or appointive official thereof, or with a duly authorized agency of the United States, or of this state, or with other states or their municipalities or political subdivisions, or with any private person, firm, association or corporation, for the planning, development, construction, acquisition or operation of any public improvement or facility, or for a common service; provided, that the subject and purposes of any such contract or cooperative action made and entered into by such municipality or political subdivision shall be within the scope of the powers of such municipality or political subdivision. If such contract or cooperative action shall be entered into between a municipality or political subdivision and an elective or appointive official of another municipality or political subdivision, said contract or cooperative action must be

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approved by the governing body of the unit of government in which such elective or appointive official resides."

Thus, counties and cities may contract for a common service, in this instance collection of real and personal property taxes, provided the subject and purpose is within the scope of their powers.

Chapter 52, RSMo., provides for a county collector to collect county real and personal property taxes, and Chapter 94, RSMo., provides for a city collector to collect real and personal property taxes of third and fourth class cities.

Therefore, the subject and purpose of a contract providing for the collection of third and fourth class cities taxes by a county collector is within the scope of city and county powers.

Further, Section 77.370, RSMo. 1959, respecting third class cities shows that the legislature expressly authorized the collection of taxes as a common service that may be contracted for under Section 70.220, supra. Section 77.370 reads in part as follows:

"3. Whenever a city contracts for the assessment of property or the collection of taxes by the county or township assessor or collector respectively, as authorized by section 70.220, RSMo, the city council shall by ordinance provide that at the expiration of the term of the then city assessor or collector, as the case may be, the office is abolished and thereafter no election shall be had to fill the office; except that in the event the contract expires and, for any reason, is not renewed, the council may by ordinance provide for the election of such officer at the next and succeeding regular elections for municipal officers."

We also note that St. Louis County is a Charter County. Article VI, Section 18(c), Constitution of Missouri, provides that charter counties may perform services of municipalities and reads as follows:

"Provisions authorized in county charters-- participation by county in government of other local units.--The charter may provide

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for the vesting and exercise of legislative power pertaining to public health, police and traffic, building construction, and planning and zoning, in the part of the county outside incorporated cities; and it may provide, or authorize its governing body to provide, the terms upon which the county shall perform any of the services and functions of any municipality, or political subdivision in the county, except school districts, when accepted by a vote of a majority of the qualified electors voting thereon in the municipality or subdivision, which acceptance may be revoked by like vote."

Subsections 18 and 19 of Section 22, Article III, Charter St. Louis County, Missouri, give the County Council certain powers as follows:

"(18) To cooperate or join by contract or otherwise with any city, county, state or political subdivision or agency thereof, or with the United States or any agency thereof, for the planning, development, construction, acquisition or operation of any public improvement or facility, or for a common service; and to accept, in the name of the County, gifts, devises, bequests, and grants-in-aid from any city, county, state or political subdivision or agency thereof, or from the United States or any agency thereof;

"(19) To provide the terms upon which the County shall perform any of the services and functions of any municipality or political subdivision in the County, except school districts, when accepted by a vote of a majority of the qualified electors voting thereon in such municipality or subdivision, which acceptance may be revoked by a like vote; and to cooperate and contract with the municipalities or political subdivisions in the County as otherwise authorized by this charter and by law;"

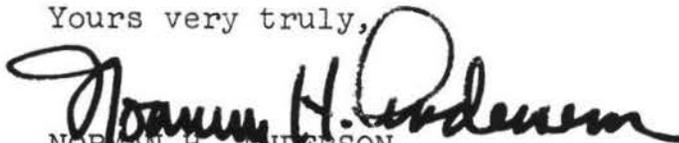
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CONCLUSION

It is the opinion of this office that St. Louis County, Missouri, has the power to contract with third and fourth class cities of that county to have the county collect city real and personal property taxes.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Mr. Walter W. Nowotny, Jr.

Yours very truly,


NORMAN H. ANDERSON
Attorney General