

COUNTY COLLECTOR:
FEES, COMPENSATION & SALARIES:
COMPENSATION:

A county collector in a third class county not having township organizations is authorized to collect and retain a commission

under Section 52.260, RSMo Supp. 1967, for collecting taxes levied under Section 278.250, RSMo Supp. 1967.

OPINION NO. 192

April 22, 1969



Mr. Lee Norbury, Executive Secretary
State Soil and Water District Commission
705 Hitt, University of Missouri
Columbia, Missouri 65201

Dear Mr. Norbury:

This is in reply to your request for an opinion of this office as to whether a county collector in a third class county not having township organizations is authorized to deduct a commission for collecting watershed taxes.

Section 278.250, RSMo Supp. 1967, provides for an organization tax and an annual tax for soil and water conservation subdistricts and the manner of collection thereof. This section reads in part as follows:

"5. The body having authority to levy taxes within the county shall levy the taxes provided in this law, and all officials charged with the duty of collecting taxes shall collect the taxes at the time and in the form and manner and with like interest and penalties as other taxes are collected; computation shall be made on the regular tax bills, and when collected shall pay the same to the subdistrict ordering its levy and collection or entitled to the same, and the payment of such collections shall be made monthly to the treasurer of the subdistrict. The proceeds shall be kept in a separate account by the treasurer of the subdistrict and identified by the official name of the subdistrict in which the levy was made. Expenditures from the fund shall be made on requisition of the chairman and secretary of the governing body of the district."

Mr. Lee Norbury

Thus, the taxes levied must be collected by the county collector the same as other taxes, and when collected must be used for the listed specific purposes. There is no provision for payment of compensation or a fee to the collector in Section 278.250.

The general rule is that compensation for a public officer must be specifically provided for by statute. Nodaway County v. Kidder, 344 Mo. 795, 129 S.W. 2d 857, 860.

Commissions for county collectors are provided for in Section 52.260, RSMo Supp. 1967, in part as follows:

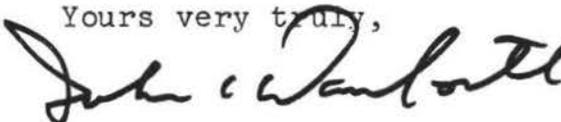
"The collector in counties not having township organization shall collect and retain the following commissions for collecting all state, county, bridge, road, school and all other local taxes, including merchants', manufacturers' and liquor and beer licenses, other than back, delinquent and ditch and levee taxes, and the commissions constitute his compensation except in counties where the collector is paid a salary in lieu of fees."

It is our opinion that the taxes provided for in Section 278.250 come under the meaning of "all other local taxes."

CONCLUSION

It is the opinion of this office that a county collector in a third class county not having township organizations is authorized to collect and retain a commission under Section 52.260, RSMo Supp. 1967, for collecting taxes levied under Section 278.250, RSMo Supp. 1967.

Yours very truly,



JOHN C. DANFORTH
Attorney General