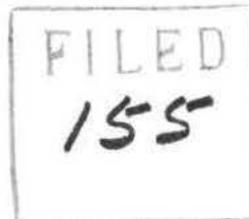


COUNTY TREASURER AND
COLLECTOR:
TOWNSHIP ORGANIZATION:

It is the duty of the county treasurer, ex officio collector, in a county of township organization to collect delinquent personal property taxes under Section 140.730, RSMo 1959.

OPINION NO. 155

March 20, 1970



Honorable Franklin D. Holder
Prosecuting Attorney
Dunklin County Court House
Kennett, Missouri 63857

Dear Mr. Holder:

This is in response to your request for an opinion from this office as follows:

"The Dunklin County Treasurer, ex officio collector, has requested that I obtain an opinion on the following question:

'In counties where township organizations exist, such as Dunklin County, does the County Treasurer, ex officio collector, have the duty under Revised Statute 140.730, to collect or attempt to collect delinquent personal taxes, in relation to Sections 139.320, 350, 360 and 370.'

Dunklin County is under township organization.

Section 139.420 RSMo requires the township collector on the first Monday of March of each year to make settlement of his accounts with the county court, for state, county, school and township taxes and pay over to the county treasurer, ex officio collector, all the moneys remaining in his hands collected by him on state and county taxes and "make his return of all delinquent or unpaid taxes, as required by law, and make oath before the court that he has exhausted all the remedies required by law for the collection of such taxes".

Honorable Franklin D. Holder

Section 54.280 RSMo 1959 provides:

"The county treasurer of counties having adopted or which may hereafter adopt township organization shall be ex officio collector, and shall have the same power to collect all delinquent personal property taxes, licenses, merchants' taxes, taxes on railroads and other corporations, the delinquent or nonresident lands or town lots, and to prosecute for and make sale thereof, the same that is now or may hereafter be vested in the county collectors under the general laws of this state. The ex officio collector shall, at the time of making his annual settlement in each year, deposit the tax books returned by the township collectors in the office of the county clerk, and within thirty days thereafter the clerk shall make, in a book to be called 'the back tax book,' a correct list, in numerical order, of all tracts of land and town lots which have been returned delinquent by said collectors, and return said list to the ex officio collector, taking his receipt therefor."

Under this statute, the county treasurer, ex officio collector, in a county under township organization has the same duties and authority for collecting delinquent personal property taxes as a county collector in counties not under township organization.

Sections 140.730 RSMo 1959 to 140.750 provides the method for the collection of delinquent personal taxes by the county collector. The county collector is required to notify the delinquent taxpayer by mail that the taxes assessed against him are due and if not paid within 30 days an act will be brought to collect the same. The provision of this statute authorizes the county collector to sue and recover personal judgment against the taxpayer. It does not authorize the township collector to sue. State ex rel Hibbs. v. McGee 44 S.W.2d 36.