

Attorney General of Missouri

POST OFFICE BOX 899

JEFFERSON CITY, MISSOURI 65102

JOHN ASHCROFT
ATTORNEY GENERAL

(314) 751-3321

November 14, 1983

OPINION LETTER NO. 222-83

The Honorable Merrill Townley
Representative, District 111
State Capitol Building, Room 101C
Jefferson City, Missouri 65101



Dear Representative Townley:

This letter is rendered in response to your request for an opinion asking:

Whether the City of Linn may place the city vehicle license fee on annual real and personal property tax statements.

We understand that the City of Linn is a fourth class city. Section 301.340, RSMo 1978, authorizes municipalities, by ordinance, to levy and collect certain motor vehicle license taxes. Section 94.290, RSMo 1978, requires the city clerk of fourth class cities to make out appropriate property tax books and charges the city collector with the full amount of property taxes to be collected. This statute also charges the city collector "with all licenses and other duties of all kinds to be collected." The tax statement to be employed by the collector to collect taxes and licenses is not specified by statute; however, we believe that a reasonable method of collecting city property taxes and motor vehicle license taxes is to combine them on the same statement, so long as the taxes are separately stated and identified.

Very truly yours,

A handwritten signature in dark ink, appearing to read "John Ashcroft". The signature is fluid and cursive, with a long horizontal stroke at the end.

JOHN ASHCROFT
Attorney General