

COUNTY COLLECTOR: After Dec. 31, 1936 in counties of less than 40,000 inhabitants, the county collector is to assume duties of county treasurer and is to receive no additional compensation therefor.

Sec 12132a Laws of Mo. 1933

5-10

May 8, 1934.



Hon. Haston Allen,  
Collector of the Revenue,  
Alton, Missouri.

Dear Sir:

This department acknowledges receipt of your letter of April 4, 1934 wherein you make the following inquiry:

"Will you kindly advise me if after the collector takes over the treasurer's office in counties under 40,000 inhabitants, if he will be allowed deputy hire by the county court?"

The law passed by the Legislature of 1933 relating to collectors and the abolishment of the office of county treasurer in certain counties is to be found on page 338, Laws of Mo. 1933 and is as follows (Sec. 12132a):

"On and after the expiration of the term of office of the county treasurer on the 31st day of December, 1936, in all counties of this state which now or hereafter have a population of less than 40,000 inhabitants according to the last decennial United States census and not under township organization, the county collector shall take over all the duties now performed by the county treasurer and such collector shall be county collector and ex officio county treasurer and shall perform any and all duties now devolving upon the county collector and county treasurer. Such collector shall act as ex officio treasurer and perform the duties attached thereto with no additional remuneration other than such moneys as are allowed by law for his services as county collector,

and he shall not be required to give any bond other than the bond given as county collector. All duties and obligations now imposed by law upon county treasurers in counties having a population of less than 40,000 inhabitants according to the last decennial United States census are hereby set over and made a part of the duties and obligations of the ex officio county treasurer as provided for in section 12132a."

Oregon County, having less than 40,000 inhabitants, comes within the provisions of this section. Sections 12132b to 12138a are designed to take care of the compensation of the county treasurer and the manner in which he shall carry out his duties until the 31st day of December, 1936.

Section 12132a, supra, is plain and unequivocal in its terms when it states "such collector shall act as ex officio treasurer and perform the duties attached thereto with no additional remuneration other than such moneys as are allowed by law for his services as county collector".

Section 9935, R.S. Mo. 1929 still governs the compensation of the collector in counties of the population of Oregon County. It was amended by the Legislature in 1933 (Laws of Mo. 1933, p. 454) and by the Extra Session of the Legislature 1933-34 (Laws of Mo. 1933-34 Extra Session, page 134), but the amendments contained therein relate only to counties of between 50,000 and 80,000 inhabitants.

Section 9896, R.S. Mo. 1929 relates to the manner in which deputy collectors may be appointed and was not in any wise amended by the Legislature in 1933.

#### CONCLUSION

It is the opinion of this department that according to Section 12132a, supra, in counties of less than 40,000 inhabitants the collector is to assume the entire duties of the county treasurer on and after the 31st day of December, 1936; that he is to receive no additional compensation therefor, nor is he entitled to the appointment or compensation of a deputy by the county court.

Respectfully submitted,

OLLIVER W. NOLEN,  
Assistant Attorney General

APPROVED:

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ROY McKITTRICK,  
Attorney General

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