

COUNTY COURT - OFFICERS: County Court
may appoint county treasurer or
county collector to prepare finan-
cial statement.

November 12, 1942.

Hon. Alvin H. Juergensmeyer
Prosecuting Attorney
Warren County
Warrenton, Missouri



Dear Sir:

We are in receipt of your request for an opinion,
under date of November 7, 1942, which reads as follows:

"I should like to have you advise
me whether the County Court can ap-
point the County Treasurer or the
County Collector as agent of the
Court to prepare the financial
statement for the county, as re-
quired by Sections 13827 and 13828
Revised Statutes of Missouri, 1939."

Section 13827 R. S. Missouri, 1939, partially reads
as follows:

"On or before the first Monday in
March of each year after the taking
effect of this law the county court
of each county in this state shall
prepare and publish in some news-
paper of general circulation pub-
lished in such county, if such there
be, and if not by notices posted in
at least ten places in such county,
a detailed financial statement of
the county for the year ending Dec-

ember 31, preceding. * * *. At the end of the statement the person designated by the county court to prepare the financial statement herein required shall append the following certificate:

"I _____, the duly authorized agent appointed by the county court of _____ county, State of Missouri, to prepare for publication the financial statement as required by section 13827 of the Revised Statutes of Missouri, 1939, hereby certify that I have diligently checked the records of said county and that the above and foregoing is a complete and correct statement of every item of information required in said section 13827 of the Revised Statutes of 1939 for the year ending December 19__ and especially have I checked every receipt from every source whatsoever and every disbursement of every kind and to whom and for what each such disbursement was made and that each such receipt and disbursement is accurately shown. (If for any reason complete and accurate information is not given the following shall be added to the certificate.) Exceptions: The above report is incomplete because proper information was not available in the following records _____ which are in the keeping of the following officer (or officers). The person designated to prepare the financial statement shall give in detail any incomplete data called for by this act.

Date _____

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"Officer designated by county court to prepare financial statement required by section 13827, Revised Statutes 1939.

"Or if no one has been designated said statement having been prepared by the county clerk, signature shall be in the following form:

"Clerk of the county court and ex officio officer designated to prepare financial statement required by section 13827, Revised Statutes 1939.

* * * * *

It will be specifically noted in the above partial section, that in setting out the form of the certificate the legislature saw fit to use the term, "designated by the county court" when it referred to who should make the certificate to the financial statement. It further provides that where no one has been designated by the county court, the certificate must be made by the clerk of the county court and ex officio officer designated to prepare financial statement required by Section 13827, supra.

Section 13828 R. S. Missouri, 1939, partially reads as follows:

" * * * For the preparation of the copy for the statement the court may allow a sum not less than ten cents and not to exceed thirty cents for every hundred words and figures, which sum, if allowed to the clerk of the court, shall be in addition to the salary or fees allowed him by law, and no pay shall be allowed for pasting a printed copy in the record.
* * * * *

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If the county court shall employ any person other than a bonded county officer to prepare the financial statement herein required the county court shall require such person to give bond with good and sufficient sureties in the penal sum of one thousand dollars for the faithful performance of his duty. If any county officer or other person employed to prepare financial statement herein provided for shall fail, neglect, or refuse to, in any manner comply with the provisions of this law he shall, in addition to other penalties herein provided, be liable on his official bond for dereliction of duty."

The above partial section sets out the compensation to the person who prepares the financial statement. It will also be noticed that in this section, as stated above, the following appears:

" * * * If the county court shall employ any person other than a bonded county officer to prepare the financial statement herein required the county court shall require such person to give bond with good and sufficient sureties * * * * * ."

This specific phrase does not say, "other than the clerk of the county court", but says, "other than a bonded county officer to prepare the financial statement * * * ."
This shows that it was the intention of the legislature not to require a bond from any bonded county officer, but only requires a bond from an individual who has been desig-

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nated and employed by the county to make the financial statement. Under this section, the county court may designate and employ any person other than the county clerk, and may employ any bonded county officer such as the county treasurer, and the county collector. The only limitation is that it not require the bond from the bonded county officer that is required of an individual under this section. The county treasurer is under bond, in compliance with Section 13795 R. S. Missouri, 1939. The county collector is under bond in compliance with Section 11056 R. S. Missouri, 1939.

Section 13828 R. S. Missouri, 1939, also sets out a penalty for not complying with the provisions of that section, and specifically says, "If any county officer or other person employed to prepare financial statement * * ." It does not specifically say, "the clerk of this county court", but sets out any county officer. In reading the wordings of the different sections, it appears clearly that it was the intention of the legislature that the county court could designate and employ any individual or any other county officer, and was not required to designate, employ or appoint the county clerk, but, by operation of law, if the county court refused, or failed to employ, appoint or designate any other person to prepare the financial statement, the county clerk was considered the designated officer to prepare said statement.

When the legislature used the words, "if the county shall employ a bonded county officer" and did not say, "county clerk", it was not a use of useless words and it is implied that bonded county officers, other than the county clerk, could be designated. (State ex inf. McKittrick v. Wymore, 132 S. W. (2d) 979.)

When the wording of any statute is plain and unambiguous it needs no construction. (St. Louis Amusement Company v. St. Louis County, 147 S. W. (2d) 667.)

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CONCLUSION

In view of the above authorities, it is the opinion of this department that the county court can appoint the county treasurer, or the county collector, as agent of the court, to prepare the financial statement for the county, as required by Sections 13827 and 13828 R. S. Missouri, 1939.

Respectfully submitted

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APPROVED:

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WJB:RW