

SCHOOLS:
TAXATION:
TOWNSHIP TRUSTEES
(Supplementing Opinion)

SCHOOL moneys in counties under town-
ship organization should be turned
over to township trustees except cities,
towns and consolidated school district's
moneys.

May 18, 1942.

Mr. Yewell Lawrence
Clerk of County Court
Stoddard County
Bloomfield, Missouri

Dear Sir:

Supplementing our opinion to you under date of April 11,
1942, which related to school moneys in counties under town-
ship organization and the duties of the township trustees in
relation thereto, we make the following observations.

After the rendition of this opinion, our attention was
called to Section 10482 R. S. Mo., 1939, which seems to con-
flict with our conclusions in the opinion rendered on April 11th.
It has been suggested that Section 10482 R. S. Mo., 1939, is
a special act referring to cities, towns and consolidated school
districts.

In order to give these sections proper construction,
we will look to the history of this legislation. The first
sentence of Section 14017 R.S. Mo., 1939, referred to in our
opinion, is almost identical language as was contained in Sec-
tion 7538 R. S. Mo., 1879. At that time, apparently the town-
ship collector was paying over to the township trustee, all
school moneys which he collected.

Section 10482 R. S. Mo., 1939, provides as follows:

"The county or township collector shall
pay over to the treasurer of said board
of education all moneys received and
collected by him to which said board
is entitled at least once in every month;
and upon such payment he shall take du-
plicate receipts from said treasurer,
one of which he shall file with the
secretary of said board of education,



and the other shall be filed in his settlement with the county court."

It will be noted that this section in plain language directs the township collector to turn over school moneys to the treasurer of the board of education of the city, town or consolidated school district within his township. Said Section 10482 is an amendment of Section 7152 of the Revised Statutes of 1879. The first sentence of this section reads as follows:

"The county collector shall pay over to the treasurer of said board of education, all moneys received and collected by him to which said board is entitled, at least once in every month, and oftener if required in writing by the treasurer of said boards; and upon his payment he shall take duplicate receipts from said treasurer, one of which he shall file with the secretary of the board of education, and the other shall be filed in his settlement with the county court * * * *"

Apparently, the lawmakers discovered that the collectors of counties not under township organization were turning over school moneys to the treasurers of the boards of education of cities, towns and consolidated school districts, while township collectors were turning over funds to the township treasurer as now provided by section 14017, supra. As a result thereof, the General Assembly in 1887 Laws of Missouri of 1887, amended said Section 7152 R. S. Mo., 1879 to read as follows:

"The county or township collector shall pay over to the treasurer of said board of education all moneys received and collected by him to which said board is entitled, at least once in every month; and upon such payment he shall take du-

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plicate receipts from said treasurer, one of which he shall file with the secretary of said board of education and the other shall be filed in his settlement with the county court."

So it will be seen that by this amendment, the lawmakers took care of the subject of your inquiry. In other words, by the provisions of this later and special act, the law was so amended that the township collector in counties under township organization was required to turn over the school moneys to the treasurers of the boards of education, the same as had been required of the county collectors in counties not under township organization.

CONCLUSION

That being the case, it is the opinion of this Department, that our opinion to you under date of April 11th, should be amended to the extent that the township collectors should follow the provision of Section 10482 R. S. Mo., 1939, and pay over to the treasurers of the boards of education of cities, towns, and consolidated school districts, all moneys received and collected by him to which said board is entitled.

Respectfully submitted

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APPROVED:

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