

THE COUNTY COLLECTOR:
TAX RECEIPTS:

County collector may make a tax receipt in any form he desires so long as it evidences the payment of the taxes on the property and for the period for which the taxes are paid.

May 16, 1939

5-17



Mr. William J. Olenhouse
County Clerk
Livingston County
Chillicothe, Missouri

Dear Sir:

This is in reply to yours of recent date wherein you request an opinion on the question of whether or not your collector would be authorized to use tax receipts for the year 1939 which have been printed for some prior year.

In our search on this question we find that the statutes are somewhat silent as to the making of tax receipts and as to the duties of the collector in relation to such receipts. However, from a reading of the statutes there is no doubt but what the lawmakers have intended that the collector, when he collects these taxes should issue some sort of a receipt to the taxpayer. Section 9912 R. S. Missouri 1929, shows this indication and is as follows:

"It shall be the duty of the collector to furnish to all nonresident taxpayers a statement of the amount of taxes assessed against any tract of land or town lot in his county for any year or years during which he is collector, and send the same by mail to the address of any person applying to him by letter for the same; and if no taxes are due on any such tracts or lots, he shall answer such letters of inquiry, stating

May 16, 1939

the fact; and whenever any funds are remitted by mail or otherwise to any collector for the payment of any taxes appearing to be due on his tax book, it shall be his duty to receive the same and send a receipt therefor by mail to the person remitting the same: Provided, that he may charge all sums which he may have to pay for postage as costs against the person applying or remitting to him, but no other costs."

There is no fixed form for the tax receipt and so long as it shows that the money has been received and describes the properties upon which the taxes are paid, the funds to which they belong and the period for which they are paid, we think under the practical rule that would be sufficient. Tax receipts are printed for the convenience of the officials. It would be impossible for a collector to write out in longhand a receipt for all of the taxes paid to him and for that reason by giving the statutes a reasonable construction we think he would be authorized to have the forms printed. As to his authority to use a receipt printed for some prior year and change the date in it so that it will conform to the facts under which the taxes are paid, we think there is no doubt but what the officer would have authority to do that.

In our search of the opinions written by this office on this subject we find that under date of January 20th, 1937, Mr. William Orr Sawyers, Assistant Attorney General, wrote an opinion for Honorable Morgan M. Moulder, Prosecuting Attorney, Camden County, Camdenton, Missouri, which will give you some light on the authority of the county court to furnish these supplies. We are enclosing a copy of that opinion with this opinion.

CONCLUSION

From the foregoing it is the opinion of this

Mr. William J. Olenhouse

- 3 -

May 16, 1939

department that the tax collector would be authorized, if he saw fit, to use tax receipts which have been printed for prior years and issue them in receipt of taxes paid for the current year providing he can alter these receipts to conform to the facts under which the current taxes are paid.

Respectfully submitted

TYRE W. BURTON
Assistant Attorney General

APPROVED:

J. E. TAYLOR
(Acting) Attorney General

TWE:DA