

*Attorney General of Missouri*

JEFFERSON CITY

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March 12, 1980

OPINION LETTER NO. 61

The Honorable Flavel J. Butts  
Representative, District 132  
Box 216  
Camdenton, Missouri 65020

Dear Mr. Butts:

This letter is in response to your question asking whether, under § 139.031.4, RSMo, the various taxing authorities, county court, schools, library districts, ambulance districts, etc., should make moneys available to the collector for refunds on erroneous payments of personal property tax. Section 139.031.4 provides:

All the county collectors of taxes, and the collector of taxes in any city not within a county, shall, upon written application of a taxpayer, refund any real or tangible personal property tax mistakenly or erroneously paid in whole or in part to the collector. Such application shall be filed within one year after the tax is mistakenly or erroneously paid. The county court, or other appropriate body or official, shall make available to the collector funds necessary to make refunds under this subsection by issuing warrants upon the fund to which the mistaken or erroneous payment has been credited, or otherwise.

The Honorable Flavel J. Butts

This statute means simply that when a proper claim for a refund is made to the collector by a taxpayer, the taxing bodies will pay the collector, from the appropriate funds, the sums necessary to make the refund.

Very truly yours,

A handwritten signature in cursive script, reading "John Ashcroft". The signature is written in black ink and is positioned above the typed name and title.

JOHN ASHCROFT  
Attorney General