

FEEES AND SALARIES: Fees allowed township trustee as ex officio
TOWNSHIPS: treasurer under Sec. 65.230 (3) RSMo, Cum.
Supp. 1955 computed by applying statutory
percentages to "all moneys" received and
disbursed rather than to each transaction
involving receipt and disbursement.



June 3, 1957

Honorable William E. Gladden
Prosecuting Attorney
Texas County
Houston, Missouri

Dear Mr. Gladden:

The following opinion is rendered in reply to your request
reading as follows:

"Section 65.230, Sub-Division 3, Missouri Re-
vised Statutes, 1949, indicates that the town-
ship trustee, as ex officio treasurer, shall
receive a compensation of two per cent for
receiving and disbursing all moneys coming
into his hands as such treasurer when the sum
shall not exceed the sum of one thousand dol-
lars and one per cent of all sums over said
amount.

"I would appreciate an opinion from your office
advising whether this section means that the
township treasurer will receive compensation
of two per cent on the first thousand dollars
that he receives and disburses during his
term of office and one per cent of all sums
that are received and disbursed after the
first thousand dollars that he handles during
his term of office, or does this section mean
that the treasurer will receive two per cent
on all sums in each transaction up to one
thousand dollars?

"There is some indication that some of the
township treasurers in our county have been
collecting two per cent on each sum received
and disbursed as long as the particular

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transaction did not exceed one thousand dollars, even though the treasurer may have received and disbursed an amount in excess of one thousand dollars during his term of office."

Subparagraph (3) of Section 65.230 RSMo Cumulative Supplement, 1955, provides:

"(3) The township trustee as ex officio treasurer shall receive a compensation of two per cent for receiving and disbursing all moneys coming into his hands as ex officio treasurer when the same shall not exceed the sum of one thousand dollars and one per cent of all sums over this amount."

The above quoted statutory provision is directed to "all moneys" coming into the hands of the officer. No ambiguity is discovered in the language used. We are considering a statute providing compensation for an officer and an applicable rule is stated in the following language from State v. Atterbury, 270 S.W. 2d 399, 1.c. 403:

"* * * (2) that statutes providing compensation for an officer must be strictly construed against the officer, * * *."

In Dohring v. Kansas City, 71 S.W. 2d 170, 228 Mo. App. 519, 1.c. 523, we find that the word "any" is equivalent to "all." To say that the quoted language of the statute involved allows the township trustee as ex officio treasurer to apply the percentages set out in the statute to each transaction "would be a violation of the rule of statutory construction which requires that every word, phrase and sentence must be given some meaning if possible." (State v. Hill, 262 S.W. 2d 581, 1.c. 583)

CONCLUSION

It is the opinion of this office that subparagraph (3) of Section 65.230 RSMo, Cumulative Supplement, 1955, requires that the compensation of a township trustee as ex officio treasurer be computed by applying the percentages set forth in the statute

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to "all moneys" received and disbursed rather than to each transaction involving a receipt and disbursement of moneys.

The foregoing opinion which I hereby approve was prepared by my assistant, Julian L. O'Malley.

Yours very truly,

John M. Dalton
Attorney General

JLO:M:hw