

COMPENSATIONS:  
TREASURER'S:  
THIRD CLASS TOWNSHIP  
ORGANIZATION COUNTIES:

The twenty-five per cent of the fees and commissions referred to in Section 52.280, V.A.M.S. No. 2, May 1959, pertains to the maximum amount of fees and commissions which such officer is permitted to retain under provisions of Sections 52.260 and 52.270, V.A.M.S. No. 2, May 1959.

September 25, 1959



Honorable Charles M. Cable  
Prosecuting Attorney  
Dunklin County  
Kennett, Missouri

Dear Mr. Cable:

Your recent request for an official opinion reads:

"The County Treasurer of Dunklin County, Missouri, has asked us to request an opinion from your office relative to what taxes under Sections 52.260 and 52.270 make up and establish the bracket for the purpose of determining the Treasurer's compensation. The taxes listed in Section 52.260 are:

State and County taxes.  
Drainage District taxes.  
Back taxes are levied each year  
and a charge given to the  
Collector, which figures  
in making up the Budget.  
Railroad and Utilities tax.  
Merchants License and Tax.  
Beer, Whiskey and Pool License.  
School taxes paid by the State.  
City Taxes.

"The Treasurer wishes to know whether the 25% of the maximum amount of fees and commissions mentioned in Section 52.280 pertains to current taxes only or does it pertain to the total commissions allowed by the Section."

Your request poses two questions, the first of which is what taxes under Sections 52.260 and 52.270, RSMo 1949 make up and establish the bracket for the purpose of determining the treasurer's compensation. We may note here that Section 52.270, supra, was

Honorable Charles M. Cable

amended by the Laws of 1955 and that it and 52.260 were last amended by Senate Bill No. 62 of the 70th General Assembly, V.A.M.S. No. 2, May 1959, but that such amendments do not affect the application of those sections to the question which you ask. We also note that Dunklin County is a township organization county of the third class.

On March 2, 1955, this department rendered an opinion to M. E. Morris, Director of Revenue for the State of Missouri, a copy of which opinion is enclosed, which we believe answers your first question. The citations referred to in that opinion have been re-enacted in different language and form, but we believe that the legal principles enunciated therein are still applicable.

You next direct our attention to Section 52.280, RSMo 1949, and ask whether "the maximum amount of fees and commissions mentioned in Section 52.280 pertains to current taxes or does it pertain to the total commissions allowed by the Section."

Section 52.280, as amended by Senate Bill No. 62 of the 70th General Assembly (see citations above), reads:

"In addition to the maximum amount of fees and commission permitted to be retained by county collectors in sections 52.260 and 52.270, each collector in counties of the third and fourth classes may retain for the payment of deputy and clerical hire a sum not to exceed twenty-five per cent of the maximum amount of fees and commissions which the officer is permitted to retain by the sections, but the deputy and clerical hire is payable out of fees and commissions earned and collected by the officer only, and not from general revenue."

In view of the above section, it would appear that the twenty-five per cent referred to is to be based upon the greatest, or total amount, of fees and commissions which the treasurer is permitted to retain, under the provisions of Sections 52.260 and 52.270. This appears to be the perfectly clear language of the section.

#### CONCLUSION

It is the opinion of this department that the twenty-five per cent of the fees and commissions referred to in Section 52.280, V.A.M.S. No. 2, May 1959, pertains to the maximum amount of fees

Honorable Charles M. Cable

and commissions which such officer is permitted to retain under provisions of Sections 52.260 and 52.270, V.A.M.S. No. 2, May 1959.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Hugh P. Williamson.

Very truly yours,

JOHN M. DALTON  
Attorney General

HPW/mlw  
Enclosure