

ASSESSORS: Receive an annual compensation from June 1st of one year to May 31st of next year.

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Mr. Ed. DeField
Assessor
Mississippi County
Charleston, Missouri

Dear Sir:

We hereby acknowledge receipt of your letter of recent date requesting an opinion from this department, reading as follows:

"Affecting the compensation of the Assessors Office a question has arisen which I would appreciate your giving some information on.

"The question is: For what, does the Assessor receive compensation? By this I would like to know if the Assessors are compensated for their duties which they perform from January 1st. to May 31st. of each year or is it for their duties performed from January 1st. to December 31 of each Calendar Year."

House Bill 891 of the 63rd General Assembly, which provides for the compensation of county assessors in counties of the third class, reads as follows:

"Section 1. The compensation of the county assessor in counties of the third class shall be 45 cents per list, and each county assessor shall be allowed a fee of 6 cents per entry for making real estate and tangible personal assessment books, all the real estate and tangible personal property assessed

to one person to be counted as one name, one-half of which shall be paid out of the county treasury and the other one-half out of the state treasury. The assessor in counties of the third class shall place the street address or rural route and post office address opposite the name of each taxpayer on the tangible personal property assessment book; provided that nothing contained in this section shall be so construed as to allow any pay per name for the names set opposite each tract of land assessed in the numerical list.

"Section 2. The county assessor in counties of the third class shall receive \$5.00 per day for each day he shall serve as a member of the county board of equalization.

"Section 3. The county assessor in counties of the third class shall receive as compensation for his services in taking merchants' tax statements and entering them in the tax book as required by Section 11309, the sum of 25 cents for each statement.

"Section 4. The county assessor in counties of the third class shall receive 10 cents for each individual statistical list of land acreage and other accompanying agricultural statistics filed by him with the state department of agriculture as required in Section 14030.

"Section 5. The county assessor in counties of the third class shall be allowed, for attending the annual assessors' meeting called by the state tax commission, as provided in sub-section 14 of Section 15 of an Act of the 63rd General Assembly known as House Bill No. 523, approved December 19, 1945, the sum of \$5.00 per

diem for the time actually and necessarily spent, including going to and returning from such meeting, and shall be reimbursed for transportation expense actually and necessarily incurred in going to and returning from said annual meeting, not to exceed 5 cents per mile.

"Section 6. That Section 10996 of Article 2, Chapter 74, Revised Statutes of Missouri, 1939, be and the same is hereby repealed."

The assessors of the third class counties are compensated by fees provided for in the above sections. These fees are collected for certain duties which are set out in House Bill 469 of the 63rd General Assembly. Of course, this bill provides that certain duties must be performed within a specified time but neither in this bill nor in House Bill 891 is there any mention of the term for which the assessor receives said compensation. However, Section 8 of said bill also provides that he must keep up the transfers in the "land list." We believe this is an indication that the Legislature intended that his duties would continue throughout the year. Also, Section 10943, R. S. Mo. 1939, provides that an assessor shall hold his office for a term of four years or until his successor is duly elected and qualified. This means that he will be a public officer for this time and should be in his office during the regular office hours so that he may serve the public if they should choose to call on him for information or help.

Section 13450, R. S. Mo. 1939, provides in part as follows:

"The fees of no executive or ministerial officer of any county, exclusive of the salaries actually paid to his necessary deputies, shall exceed the sum of five thousand dollars for any one year. * * *"

Here again we see that the Legislature intended that the assessor should be compensated for his duties for one year and not for a few months.

Section 10945, R. S. Mo. 1939, provides:

"Assessors elected under the provisions of this chapter shall enter upon the discharge of their duties on the first day of June next after they shall have been elected, and shall hold their offices for the term of four years, and until their successors are elected and qualified."

Since the term of the assessor is from June to June, we believe, in reading the above section and Section 13450, supra, together, that his "basic compensation" of \$5,000.00 per year would be computed from June 1st of one year to May 31st of the next year. We note that House Bill 469 provides that in 1948 an assessor is to be elected in all counties except counties with township organization but will not enter upon the discharge of his duties until September next following his election. Therefore, the present assessors would continue in office until September in 1949.

Conclusion

It is, therefore, the opinion of this department that assessors of third class counties receive an annual compensation for duties performed from June 1st of one year to May 31st of the next year.

Respectfully submitted,

PERSHING WILSON
Assistant Attorney General

APPROVED:

J. E. TAYLOR
Attorney General

PW:EG