

COUNTY ASSESSORS: Compensation controlled by statute.

January 4, 1946

FILED

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Honorable Hugh P. Williamson
Prosecuting Attorney
Callaway County
Fulton, Missouri

Dear Mr. Williamson:

Your request of December 17, 1945, presents the following question:

Under the present statutes, and the New Constitution what compensation is a County Assessor entitled to for acts performed or service rendered?

A County Assessor is a public officer. Authority for that statement may be found in Corpus Juris, Volume 46, page 925, and especially the case of State vs. Montaya, 20 N. Mex. 104, 146 P. 956, which held a Deputy County Assessor to be a public official. Tax Assessors have been classified as public officials. McKay Radio & Telegraph Co. vs. Town of Cushing, 162 A. 783, 131 Me. 333.

Being a public officer, a County Assessor is entitled only to such compensation as is provided for by statute. See Nodaway County vs. Kidder, 129 S.W. (2d) 857, 344 Mo. 795, and Coleman vs. Kansas City, 173 S.W. (2d) 572, 351 Mo. 254.

Therefore, under the cases and rules announced therein, the County Assessor must show statutory authority before he is entitled to collect any compensation for services rendered or acts performed.

The effect of the Constitution of 1945, upon existing statutory provisions is found in the Schedule, Section 2, page 140, where the following is found:

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"Sec. 2. Effect on Existing Laws.--
All laws in force at the time of the
adoption of this Constitution and
consistent therewith shall remain in
full force and effect until amended
or repealed by the general assembly.
All laws inconsistent with this Con-
stitution, unless sooner repealed or
amended to conform with this Consti-
tution, shall remain in full force
and effect until July 1, 1946."

CONCLUSION.

It is, therefore, the opinion of this office
that the County Assessor is entitled only to those
fees provided for by the statutes of Missouri. Fur-
ther, under the New Constitution only those laws ac-
tually repealed or amended, since the adoption of the
New Constitution, will affect the fees payable to the
County Assessor.

Respectfully submitted,

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APPROVED:

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