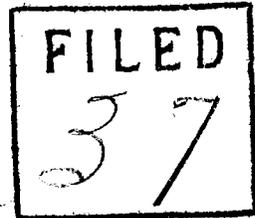


COUNTY OFFICERS.

Compensation of various county officers to be received for performance of their duties as members of the county board of equalization.



August 13, 1946

Hon. Leo J. Harned  
Prosecuting Attorney  
Pettis County  
Sedalia, Missouri

Dear Sir:

We acknowledge receipt of your letter of July 31, 1946, requesting an official opinion of this office, and reading as follows:

"The Board of Equalization has been meeting here and the clerk of the county court has filed asking for remuneration for his services on said board. Will you please inform me whether he is entitled to charge for his services on and to said board? Also, what members of the board are entitled to remuneration?"

Section 11008 of House Bill No. 467, which is now a law, provides as follows:

"The judges of the county court, the county surveyor, the county assessor, the sheriff, the county clerk, and those sitting as members as may otherwise be provided, shall receive five dollars per day for each day they shall be present and act in the performance of their duties as members of the county board of equalization. Provided, that the above county officers who are now or may hereafter be compensated by salary shall not be entitled to the compensation provided in this section."

This office rendered an official opinion on July 16, 1946, a copy of which is enclosed, in which it was held that the mem-

bers of the county court of third class counties are allowed \$5.00 per day for each day they act in the performance of their duties as members of the county board of equalization, and also that sheriffs of third class counties under township organization are entitled to compensation, as provided in Section 11008 of House Bill No. 467. The sheriffs were held to be entitled to the fees for serving as members of the county board of equalization because of the fact that only part of the compensation they received for their duties as sheriffs was received as salary and part of the compensation was received as fees.

Section 2 of House Bill No. 891, which is now a law, provides as follows:

"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 1 of House Bill No. 805, which is now a law, provides as follows:

"County surveyors in counties of the third class shall be allowed fees for their services as follows: \* \* \* \* \*

"For each day actually engaged in serving as a member of the county board of equalization..... 5.00"

In the case of the other member of the board of equalization, that is, the county clerk, the fact which determines whether or not such officer shall receive the fee as provided for in Section 11008 of House Bill No. 467, depends on whether he is compensated by salary alone or compensated both by salary and fees.

Section 11238 of House Bill No. 535, which is now a law, provides as follows:

"except in counties having a population in excess of 100,000, the following fees and compensation shall be allowed to the several officers and persons herein named for services rendered under the provisions of this chapter, viz.:

"I. To clerks.--To the clerk of the county court, for extending the tax on the assessment book, three cents for each name, to be paid by the state and county in proportion to the number of tax columns used by each.

"II. For making a copy of the tax book for the use of the collector, including certificate and seal to the same, for every hundred words and figures, ten cents, one-half to be paid by the state, the other half by the county; for making an abstract of the assessor's book for the State Tax Commission, five dollars, and in addition thereto fifty cents for every one hundred thousand dollars' worth of property on such abstract, to be paid by the state.

"III. For making an abstract of the tax book for the director of revenue, including certificate and seal to same, five dollars, and one-tenth of one per cent of the amount of revenue tax on such abstract to be paid by the state.

"IV. For certifying statements to the director of revenue, as required by this chapter, or making any certificate required by this chapter, under the seal of said court, seventy-five cents for each certificate and seal, to be paid equally out of the state and county treasury.

"V. For every settlement with the collector, thirty-five cents, to be paid equally out of the state and county treasury.

"VI. For safe-keeping, filing and transmitting the collector's bond to the State Tax Commission, one dollar.

"VII. For filing, preserving and safekeeping of the assessment lists, one-half of one cent per list, to be paid one-half by the state and one-half by the county."

Section 13828, R. S. Mo. 1939, provides:

" \* \* \* For the preparation of the copy for the statement the court may allow a sum not less than ten cents and not to exceed thirty cents for every hundred words and figures, which sum, if allowed to the clerk of the court, shall be in addition to the salary or fees allowed him by law, \* \* \*."

It can be seen from the above that the county clerk receives fees in addition to his salary.

Since it is specifically provided that the assessor and surveyor shall receive the fee for serving as members of the board of equalization, and since the county clerk is compensated, in part at least, by fees, it is clear that each one is entitled to his fee as provided in Section 11008 of House Bill No. 467, for each day he shall be present and act in the performance of his duty as a member of the county board of equalization.

#### CONCLUSION

The judges of the county court, the county surveyor, the county assessor, and the county clerk in counties of the third class not under township organization are allowed the fees provided for in Section 11008 of House Bill No. 467 for their services as members of the county board of equalization.

Respectfully submitted,

G. B. BURNS, Jr.  
Assistant Attorney General

APPROVED:

---

J. E. TAYLOR  
Attorney General

CCB:HR