

COUNTY CLERKS: County clerks of third and fourth class counties entitled to retain fees for extending the tax books for 1947 and 1948.

Missouri
on file
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December 15, 1950

Honorable W. H. Holmes
State Auditor
Jefferson City, Missouri

FILED
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Dear Sir:

This department is in receipt of your request for an official opinion, which reads as follows:

"In an opinion dated November 23, 1949, your department advised me that county clerks of the third and fourth class counties were entitled to retain the fee provided for extending the tax book.

"This department would like to know if the county clerks of such counties are entitled to retain the fee for extending the tax books for the years 1947 and 1948."

As you state in your request, this department, in an opinion to you dated November 23, 1949, held that House Bill No. 126 of the 65th General Assembly, which is now Section 11238, Laws of Missouri, 1949, page 619 (whereby county clerks were allowed a fee of three cents per name for extending the tax book), repealed Section 11049, Laws of Missouri, 1947, Vol. II, page 429. The opinion further held that the county clerks of the third and fourth class counties were entitled to draw this fee as compensation for extending the 1949 tax books.

The question presented in this opinion is whether the county clerks of the third and fourth class counties are entitled to retain the fee for extending the tax books in the years 1947 and 1948.

The previous opinion reviewed the history of Sections 11238 and 11049 at great length, and we will not in this opinion repeat what was said there. In concluding the discussion of the two statutes the opinion said: "Therefore, it would

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appear that the fee allowed to the county clerk for extending taxes has been, and is now, an unaccountable fee." The opinion further said that "this fee allowed the county clerks has, at least since November, 1945, been unaccountable, and therefore the provision of House Bill No. 126 did not increase compensation during the present term of the clerks, which began January 1, 1947."

Therefore, we believe that the reasons set forth and advanced in the previous opinion are equally applicable to the fees in the instant case, that the county clerks are entitled to retain the fee provided for extending the tax books for 1947 and 1948, and that such fees are unaccountable.

CONCLUSION

It is therefore the opinion of this department that the county clerks of third and fourth class counties are entitled to retain the fee provided for extending the tax books for 1947 and 1948, and that such fees are unaccountable.

Respectfully submitted,

ARTHUR M. O'KEEFE
Assistant Attorney General

APPROVED:

OK

J. E. TAYLOR
Attorney General

AMO'K:ml