

COUNTY ASSESSORS: Compensation of assessor who takes office September 1, 1953, determined under Senate Bill No. 40 of the 67th General Assembly.

JOHN M. DALTON
XXXXXXX



August 5, 1953

John C. Johnsen
XXXXXXX

Honorable C. M. Buford
Prosecuting Attorney
Reynolds County
Ellington, Missouri

Dear Sir:

We have received your request for an opinion of this office, which request reads as follows:

"I am requested by our county assessor to get an opinion from you on Senate Bill No. 40, as to when he can the raise granted him in said bill."

Senate Bill No. 40 of the 67th General Assembly, which was approved by the Governor on May 8, 1953, repeals and re-enacts Section 53.130, RSMo 1949, relative to the compensation of the county assessor in third class counties, and Section 53.140, RSMo 1949, relative to compensation of the county assessor in fourth class counties. Inasmuch as Reynolds is a fourth class county, only the latter section will be of concern to you. This section reads as follows:

"The compensation of the county assessor in counties of the fourth class shall be sixty cents per list, and each county assessor shall be allowed a fee of six 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

Honorable C. M. Buford

the fourth 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."

The present compensation is forty-five cents per list in counties having a population of 7,500 or more and forty-five cents for each personal assessment list and resident land list and twenty cents for each nonresident real estate assessment list in counties having a population of less than 7,500. This is the only change made in the section by Senate Bill No. 40.

Under Section 53.010, RSMo 1949, assessors are elected at the general election for a term of four years and take office on the first day of September next after their election. Under this section the person elected in your county at the last general election will take office on September 1, 1953. Under the provisions of Section 29 of Article III of the Constitution of Missouri, 1945, Senate Bill No. 40 will become effective ninety days after the adjournment of the last General Assembly, or August 29, 1953.

In view of the fact that the bill will become effective prior to the assessor's taking office, it will, as to the assessor who assumes office on September 1, be immediately applicable to him.

The person holding the office for the present term has undoubtedly completed his duties in preparing the assessment lists for the current year, and, inasmuch as the bill will be effective only for the last three days of the current term, probably no question would arise as to his right to compensation under the bill. In any event, under the provisions of Section 13 of Article VII of the Constitution of Missouri, 1945, which prohibits the increase in the compensation of county officers during the term of office, the increase provided by this bill could not become effective during the term of the present incumbent.

Honorable C. M. Buford

CONCLUSION

Therefore, it is the opinion of this office that the county assessor in fourth class counties who takes office on September 1, 1953, will be entitled to the compensation as provided in Section 53.140 of Senate Bill No. 40 of the 67th General Assembly.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Mr. Robert R. Welborn.

Yours very truly,

JOHN M. DALTON
Attorney General

RRW:ml