

RECORDER OF DEEDS: Recorder of deeds of 3rd class counties having a  
FEES: separate circuit clerk and recorder shall make  
OFFICERS: annual report of fees received by him to the county  
court at end of each calendar year.



March 18, 1953

Honorable Leon McAnally  
Prosecuting Attorney  
Dunklin County  
Kennett, Missouri

Dear Sir:

Your letter of March 13, 1953, requesting an opinion of this office was phrased as follows:

"I would like your opinion as to when Recorder of Deeds is required to make report to County Court in third class County as required by Section 59.250 R. S. Missouri 1949. If a reasonable time, then what is a reasonable time."

Section 59.250, RSMo 1949, requires that recorders in certain counties of the third class make an annual report to the county court of all fees received by him, as follows:

"The recorder in counties of the third class, wherein there shall be a separate circuit clerk and recorder, shall keep a full, true and faithful account of all fees of every kind received, and make a report thereof every year to the county court; and all fees received by him, over and above the sum of four thousand dollars except those set out in section 59.490, for each year of his official term, after paying out of such fees and emoluments such amounts for deputies and assistants in his office as the county court may deem necessary, shall be paid into the county treasury."

Your problem seems to be the construction of the words "every year."

Section 1.020 (6), RSMo 1949, gives the following definition of the word "year":

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" \* \* \* and the word 'year' shall mean a calendar year unless otherwise expressed, and the word 'year' shall be equivalent to the words 'year of our Lord';"

thus indicating that the report shall be made every calendar year.

In determining at what time of each calendar year this report must be made, it is observed that Section 50.010, RSMo 1949, makes the following provision:

"Unless otherwise provided in a charter adopted by a county under the provisions of sections 18 or 31, 32 and 33 of article VI, of the constitution of this state, the fiscal year of the several counties of the state shall commence on January first and terminate on the thirty-first day of December in each year, and the books, accounts and reports of all county officers shall be made to conform thereto."

(Emphasis ours.)

The two above sections indicate clearly that the said report should be made at the close of each calendar year.

The amount of time after the close of a calendar year, allowable to a recorder of deeds in filing such report, is such time as is reasonably necessary considering the circumstances surrounding each case, bearing in mind that the information in this report is required by the county court in preparing their budget of estimated receipts and expenditures which must be prepared by them at the regular February term of said court, as required by Section 50.670, RSMo 1949. Such information is also needed by the county court in publishing on or before the first Monday in March the detailed financial statement of the county, in compliance with Section 50.800, RSMo 1949.

#### CONCLUSION

It is, therefore, the opinion of this office that recorders of deeds in class three counties having a separate circuit clerk and recorder, and without a charter provision otherwise, shall make to the county court the report of fees required by Section 59.250, RSMo 1949, at the end of each calendar year.

Honorable Leon McAnally

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Mr. Paul McGhee.

Yours very truly,

JOHN M. DALTON  
Attorney General

PMcG:lrt