

June 1, 1964



Honorable Haskell Holman
State Auditor
Jefferson City, Missouri

Dear Mr. Holman:

This is in answer to your letter of recent date in which you inquire regarding opinions rendered under date of November 14, 1933, and March 12, 1934, which held that county collectors are not entitled to collect from the county compensation for indexing the tax books in the collector's office.

You inquire whether the rulings in such opinions are applicable when a deputy county collector or other individual indexes such tax books. It is our view that the opinions are applicable in such a situation, and that the county is not authorized to expend county funds for such purpose. The holding in both opinions is bottomed upon the fact that the index is only for the convenience of the county collector, and that the county is unauthorized to expend county funds for such purpose. It follows, therefore, that the county does not have authority to make payments to a deputy county collector or to anyone else for performing such service.

You further inquire regarding an opinion dated May 14, 1934, which was withdrawn April 14, 1964. The 1934 opinion held that an assessor may be compensated by the county for indexing assessment books while acting in an individual rather than an official capacity. Your question is as to the applicable date on which compensation received by the assessor for indexing the assessment books should not be allowed. It is our view that April 14, 1964, is the effective date after which no compensation

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should be allowed to an assessor for indexing the assessment books. It is our view that assessors were legally paid for such work prior to April 14, 1964, in view of the 1934 opinion of the Attorney General. We so rule because we believe it to be equitable in the circumstances. We believe that the long reliance of the Auditor's office and assessors on the 1934 opinion justifies the payment by county courts to assessors for the performance of such services prior to April 14, 1964.

This is a ruling only on this specific opinion and on the date of the withdrawal thereof insofar as it affects payments made before such withdrawal date, and does not purport to rule or make any holding as to the effect of the withdrawal of any other opinion by the Attorney General in the past or in the future.

Yours very truly,

THOMAS F. EAGLETON
Attorney General

CBB/fh