

COUNTY OFFICERS:
COUNTY BOARD OF EQUALIZATION:

Members of the county board of equalization appointed by the city council under the provisions of Section 138.015, RSMo 1959, are entitled to five dollars per day compensation by the county as provided for in Section 138.020, RSMo. Supp. 1965.

OPINION NO. 88(1966)
Opinion No. 460(1965)

June 2, 1966

Honorable Frank Conley
Prosecuting Attorney
Boone County Courthouse
Columbia, Missouri



Dear Mr. Conley:

This is in answer to your request for an opinion on the question of whether members of the county board of equalization appointed by the city council under the provisions of Section 138.015, RSMo 1959, are entitled to the five dollars per day compensation provided for in Section 138.020, RSMo. Supp. 1965.

Section 138.020, supra, reads as follows:

"The judges of the county court, the county surveyor, the county assessor, 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."

Section 138.015, supra, reads as follows:

"For the purpose of giving cities organized under the provisions of article VI, section 19, of the constitution having less than three hundred thousand inhabitants representation on the county board of equalization when the board is sitting for the purpose of equalizing the assessment of property in such cities the cities shall have the same number

Honorable Frank Conley

of representatives thereon as such city was entitled to prior to the adoption of such constitutional charter. The representatives of the cities shall be appointed by the council, one of whom shall be the director of finance. The city council may prescribe the compensation the city members of the board of equalization shall receive from the city treasury."

Those persons appointed by the city as members of the county board of equalization under the provisions of Section 138.015, supra, are by reason of such membership county officers.

Under Section 138.020, supra, city members of the county board of equalization are entitled to five dollars per day because they are those members sitting "as may otherwise be provided" unless they are precluded under the proviso.

The proviso precludes the "above county officers who are now or may hereafter be compensated by salary" from receiving the per diem. It is our opinion that the "above county officers" means those county officers who are paid a salary by the county for performance of their official duties.

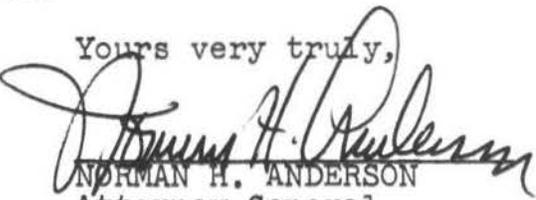
Therefore, city members of the county board of equalization are entitled to the five dollars per day compensation.

CONCLUSION

It is the opinion of this office that members of the county board of equalization appointed by the city council under the provisions of Section 138.015, RSMo 1959, are entitled to five dollars per day compensation by the county as provided for in Section 138.020, RSMo. Supp. 1965.

The foregoing opinion, which I hereby approve, was prepared by my assistant Walter W. Nowotny, Jr.

Yours very truly,


NORMAN H. ANDERSON
Attorney General