

February 21, 1967



OPINION NO. 84 (1967)
Answered by Letter
(Chitwood)

Honorable Fielding Potashnick
Prosecuting Attorney
Scott County
Benton, Missouri

Dear Mr. Potashnick:

This office is in receipt of your request for a legal opinion, reading as follows:

"I would like an official opinion on the following question:

"The assessed valuation of Scott County in the year 1965 was \$49,200,000.00; the assessed valuation in said county in 1966 is \$52,000,000.00. Under the provisions of Section 481.200, does the salary of the Probate Judge of Scott County, elected in 1966 and taking office in 1967 go up to \$9,000.00?"

Section 481.200 (1) RSMo. Cum. Supp., 1965, fixes the salary of probate judges in certain counties and reads as follows:

"The annual salary of probate judges in counties now or hereafter having more than thirty thousand and less than sixty-five thousand inhabitants shall be as follows:

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(1) * * * *

(2) In counties with an assessed valuation of more than twenty million dollars and less than fifty million dollars, the sum of seven thousand eight hundred dollars;

(3) In counties with an assessed valuation of more than fifty million dollars, the sum of nine thousand dollars.

2. For the purpose of this section, the assessed valuations of all property in the respective counties, as last determined by the commission or other body provided by law for the equalization of taxes as between the counties next prior to the year for election of judges, shall be deemed to be the assessed valuation for the ensuing terms of such judges."

Scott County had a population in 1960 of 32,748 and since Section 481.200 RSMo. Cum. Supp., 1965 provides a method for determining the salary of the probate judge in counties now having or hereafter having more than 30,000 and less than 65,000 inhabitants, the section is applicable to said county.

Section 481.200, Paragraph 2, supra, provides that for the purpose of arriving at the amount of the salary the probate judge shall receive in any of such counties, the assessed valuation of all property therein, as last determined by the commission or other body provided by law for equalization of taxes as between the counties next prior to the year for election shall be deemed to be the assessed valuation for the ensuing term of such judge.

It appears that in equalizing the taxes among the various counties under Section 138.390 RSMo., 1959, the records of the state tax commission show that the assessed valuation of Scott County for 1965 was \$49,226,013.00.

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It further appears that 1965 was the year "next prior to the year for the election of such judges" within the meaning of said term as used in Section 481.200, Paragraph 2, supra. Consequently, the assessed valuation for 1965 is the one to be used in determining the salaries of probate judges elected in 1966 for the ensuing term, beginning in 1967.

Section 481.200 (1) sub-paragraph 3, provides that in counties with an assessed valuation of more than fifty million dollars, the salary of the probate judge shall be nine thousand dollars per year. However, Scott County did not have an assessed valuation of more than fifty million dollars in 1965, but had an assessed valuation of less than fifty million dollars or \$49,226,013.00 for 1965, hence said Section 481.200 (1) sub-paragraph 3, has no application to Scott County.

Section 481.200 (1) sub-paragraph 2, provides that in counties with an assessed valuation of more than twenty million dollars and less than fifty million dollars, the salary of the probate judge shall be seven thousand eight hundred dollars. It is noted the assessed valuation of Scott County for 1965 falls within the graduated scale of tax assessments, provided by said sub-paragraph 2. Therefore, in view of these statutory provisions, and the fact that the assessed valuation of Scott County for 1965, the year next prior to the election of probate judge in such county in 1966, the judge thus elected, whose term began in 1967, shall receive a salary of seven thousand eight hundred dollars per annum for the ensuing term.

Yours very truly,

NORMAN H. ANDERSON
Attorney General

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