

Answer by letter (Morgens)

July 31, 1970

OPINION LETTER NO. 38



Honorable Joe D. Holt  
State Representative  
District 102  
Baker Building  
Fulton, Missouri 65251

Dear Representative Holt:

You have requested an opinion of this office on the following question:

"Request is hereby made for an opinion from your office concerning the ability of the County of Callaway to hire on a permanent basis certain personnel. The County revalued itself under the provisions of Section 137.037, revised status 1959 with supplements, having the election therefore in the year of 1966 and having the completed revaluation work turned over to the County Court in 1969. It is anticipated that substantial revenue will be realized in the next years from this revaluation. Presently, County and Local rates have been reduced by the appropriate authorities as required by statute and the tax books are being extended. As you will see by the attached cards which are examples of actual properties assessed by Honeycutt and Associates, the private reappraisal firm that was hired, extensive changes have been made from the old assessment procedures,

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as you will also see by the enclosed smaller card. The County Court is most desirous of maintaining these cards and the assessment figures in a current status.

"It is indeed fortunate that we have presently available to us a man who was employed by Honeycutt and Associates and who worked for them during their entire time here in Callaway County. He is trained in the methods that Honeycutt used and is also trained in the manner of computing valuations that the County Court desires to maintain. In short, he is an expert in this particular aspect. I thus request your official opinion if the County Court may deal out to retain this particular individual at a reasonable salary, from general revenue, to maintain the records, plats, photomaps, etc., that the County has had turned over to it from Honeycutt and Associates and if this person may be made an employee of the County Court. The County Court has been told that Section 50.680 or the Assessors Budget will not permit this employee. I therefore request your opinion if he can be hired by the County Court in order to maintain these records, etc., as set out above."

We understand your inquiry to be whether payment of this individual can be made as provided in Section 137.230(2), RSMo 1969 which provides:

"2. In all counties the county court may, in addition to the foregoing provisions for securing a full and accurate assessment of all property therein liable to taxation, or in lieu thereof, by order entered of record, adopt for the whole or any designated part of the county and other suitable and efficient means or method to the same end, whether by procuring maps, plats or abstracts of titles of the lands in the county or designated part thereof or otherwise and may require the assessor, or any other officer, agent or employee of the county to carry out the same, and may provide the means for paying therefor out of the

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county treasury." (Emphasis added.)

The above statute has been interpreted by this office in both Opinion Letter No. 199, Conley, June 9, 1965 and Opinion Letter No. 31, Holman, March 10, 1970, copies of which are enclosed. We believe that your opinion request can be answered by reference to the reasoning employed in the above-mentioned opinions. In both of those opinions, this office determined that Section 137.230 would not permit a county court to pay expenses incurred by the county assessor unless such expenses were incidental to the discovery of taxable property for purposes of property assessments. In Opinion Letter No. 199, Conley, it was held that the purpose of Section 137.230(2) was to provide ". . . a means or method to 'ferret out' taxable property which may have escaped its legitimate burden of taxation. . . ." The same opinion went on to state that, ". . . of course, all such necessary expenses and costs incident to such means or methods but limited to that purpose are payable from the county treasury." The opinion concluded that payment of expenses incurred in notifying property owners of increased valuation or assessment was not incident to the discovery of property and therefore was not a permitted expense under Section 137.230. Subsequently, in Opinion Letter No. 31, Holman, this office applied the same test in determining that secretarial expenses in connection with transcribing the results of field investigations which discovered property were incidental to the discovery of the property for assessment and therefore were a permitted expense under Section 137.230.

The expense anticipated by your opinion request appears to be for the employment of an individual whose job will be ". . . to maintain the records, plats, photomaps, etc., that the county has had turned over to it. . . .", after certain properties have already been discovered and assessed pursuant to a new assessment procedure recently inaugurated in the County of Callaway. Notwithstanding, the obvious need for adequate and up-to-date maintenance of property assessment records and other items in connection with such, we do not believe that such an expense is incidental to the discovery of assessable property (i.e., ". . . for securing a full and accurate assessment. . . .") within the meaning of Section 137.230 (Emphasis added).

We accordingly hold that payment of the expense anticipated in your opinion request is not necessary to effectuate the purpose of Section 137.230, RSMo 1969, and is thus not allowable as an expense under such section.

Very truly yours,

JOHN C. DANFORTH  
Attorney General

Enclosures:

Opinion Letter No. 199,  
6-9-65, Conley

Opinion Letter No. 31,  
3-10-70, Holman