

See: State ex rel. Lack v. Melton, 629 S.W.2d 302 (Mo. banc 1985).

ASSESSORS: With respect to Senate Bill No. 1  
COMPENSATION: of the Third Extra Session, 75th  
DEPUTIES: General Assembly: 1. Pursuant  
SALARIES: to the provisions of subsection 3  
(Section 53.071, RSMo) of said bill,  
the salary of a county assessor whose year of incumbency begins  
September 1, 1970, would be computed on the basis of the assessed  
valuation of the county for the year 1969 and the salary for each  
succeeding year is to be computed on the basis of the assessed valua-  
tion of the county for the preceding year. 2. In counties of the  
second, third, and fourth class, the salary of each clerk and deputy  
appointed by the county assessor subject to the approval of the coun-  
ty court shall be paid entirely by the county. 3. The provisions  
of subsection 3 of said bill (Section 53.081, RSMo) requiring the  
assessor of each county, except counties of the first class having  
a charter form of government, to verify ten sales of real property  
made in the county each month and make a report to the State Tax  
Commission do not apply to township assessors in counties having  
a township form of government. 4. The provisions of subsection  
3 of said bill (Section 53.091, RSMo) requiring the assessors of  
this state to attend a course of study as prescribed by the State  
Tax Commission includes township assessors. 5. The provisions of  
subsection 3 (Section 137.330, RSMo) of said bill are applicable  
only to counties of the first class.

OPINION NO. 413

September 18, 1970

Honorable Haskell Holman  
State Auditor  
State Capitol Building  
Jefferson City, Missouri 65101



Dear Mr. Holman:

This is in response to your request for an official opinion on questions arising from certain provisions of Senate Bill No. 1 passed by the Third Extra Session of the 75th General Assembly. In your opinion request you point out that subsection 3, Section 51.071 of Senate Bill No. 1 provides:

"For the purpose of computing an assessor's salary, the term 'assessed valuation' means the total assessed valuation of his county as computed by the state tax commission for the tax year immediately preceding the tax year for which the salary is paid. The state tax commission shall provide the department of revenue with each such computation of valuation made by them."

Honorable Haskell Holman

You present your first question as follows:

"In that the year of incumbency of an assessor is from September 1 to August 31 of the next year, would the applicable 'per year salary' as set forth in subdivisions 1 through 14 of Section 53.071 be payable for the fiscal year of the assessor and the amount of compensation for each to be determined on the basis of the assessed valuation of each county as of December 31 of the year preceding the beginning of each year of incumbency?"

The basic rule of statutory construction is to seek the intention of the lawmakers and, if possible, to effectuate that intention. The court should ascertain legislative intent from the words used if possible and should ascribe to the language used its plain and rational meaning. *State ex rel. Clay Equipment Corporation v. Jensen*, 363 S.W.2d 666 (Mo. En Banc 1963).

Section 137.080, RSMo 1969, provides that real estate and tangible personal property shall be assessed annually at the assessment which commences on the first day of January. Accordingly, the salary of an assessor whose year of incumbency begins September 1, 1970, would be computed on the basis of the assessed valuation of the county for the year January 1, 1969, to December 31, 1969, since that is the tax year immediately preceding the tax year for which the salary is paid.

Your next question is as follows:

"From the provisions contained in subsection 1, Section 53.071 Senate Bill Number 1, relating to payment of salaries of clerks and deputies of assessors, is it to be interpreted that - all salaries of clerks and deputies appointed by each assessor, subject to the approval of the county court, in counties of second, third and fourth classes, except counties adopting township organization, are payable in their entirety by the respective counties?"

Subsection 1, Section 53.071 of Senate Bill No. 1 provides:

"For the performance of their existing statutory duties and for the additional duties set forth in sections 53.081 and 53.091, each county assessor, except in counties of the first class having a charter form of government, shall

Honorable Haskell Holman

receive an annual salary for his services and shall, subject to the approval of the county court, appoint the additional clerks and deputies that he deems necessary for the prompt and proper discharge of the duties of his office. A portion of each county assessor's salary and of the salaries for his clerks and deputies shall be paid by the state in an amount equal to the sum paid by the state for assessors', clerks', and deputies' compensation in that county in the year 1969, and the remainder of the assessors' salary and the salaries for his clerks and deputies shall be paid by his county.  
. . ."

The manner in which the salary of each clerk and deputy appointed by the assessor shall be paid is set forth in subsection 2 of Senate Bill No. 1 as follows:

"Each assessor shall be paid his salary in equal monthly installments by his county. Each clerk and deputy appointed by the assessor shall be paid his salary in equal monthly installments by his county. The state shall remit its share of each assessor's salary and clerk and deputy hire to each county in equal monthly installments for deposit in the general revenue fund of that county."

No payment was made or is to be made by the state for salaries of clerks or deputies of assessors in 1969 in second, third or fourth class counties not under township organization. It follows that all the salaries of clerks and deputies of county assessors in second, third, and fourth class counties must be paid in their entirety by such counties.

Your third question is as follows:

"Are the requirements and provisions contained in Sections 53.081 and 53.091 Senate Bill 1, applicable to Township Assessors in counties having Township Form of Government?"

Section 53.081, Senate Bill No. 1 provides in part:

"The assessor in each county, except counties of the first class having a charter form of government, in addition to other duties provided by law, shall each calendar month verify

Honorable Haskell Holman

ten sales of real property made within his county during that month and shall make a report of these sales to the state tax commission. . . ."

Section 53.091, Senate Bill No. 1 provides in part:

"The assessors of this state, in addition to their other duties, shall attend a course of studies as prescribed by the state tax commission as is herein provided. . . ."

In Section 53.081 the legislature specifically refers to "the assessor in each county." Inasmuch as the term assessor is used in the singular, it appears that the legislature has expressed the intention that this section shall be applicable only in counties having county assessors, except counties of the first class having a charter form of government. On the other hand, in Section 53.091 the legislature specifically refers to "the assessors of this state." Here the term assessors is used in the plural and the words "all assessors of this state" apparently include township assessors.

In your last question you ask whether Section 137.330 as amended by Senate Bill No. 1 is applicable to counties of the first class. Section 137.325, RSMo 1969, provides as follows:

"The provisions of sections 137.325 to 137.420 shall apply only to counties within the first class as provided by law."

Section 137.330, as amended by Senate Bill No. 1 of the Third Extra Session, 75th General Assembly, is as follows:

"One-half of all the costs and expenses of making the assessment and in the preparation of abstracts of assessment lists and tax bills shall be paid by the state, but in calculating these costs and expenses no amount shall be allowed for the salaries of the assessors, his clerks, and his deputies in excess of that provided in section 53.071, RSMo. When the amount due has been determined by the state director of revenue, he shall pay such claim out of funds appropriated for that purpose."

It appears, therefore, that Section 137.330 as amended by Senate Bill No. 1 is applicable only to first class counties.

Honorable Haskell Holman

CONCLUSION

It is the opinion of this office with respect to Senate Bill No. 1 of the Third Extra Session, 75th General Assembly, approved June 22, 1970, that:

1. Pursuant to the provisions of subsection 3 (Section 53.071, RSMo) of said bill, the salary of a county assessor whose year of incumbency begins September 1, 1970, would be computed on the basis of the assessed valuation of the county for the year 1969 and the salary for each succeeding year is to be computed on the basis of the assessed valuation of the county for the preceding year.

2. In counties of the second, third, and fourth class, the salary of each clerk and deputy appointed by the county assessor subject to the approval of the county court shall be paid entirely by the county.

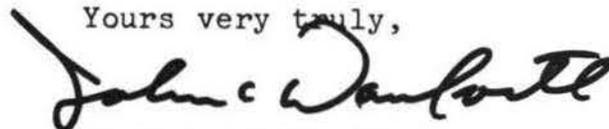
3. The provisions of subsection 3 of said bill (Section 53.081, RSMo) requiring the assessor of each county, except counties of the first class having a charter form of government, to verify ten sales of real property made in the county each month and make a report to the State Tax Commission do not apply to township assessors in counties having a township form of government.

4. The provisions of subsection 3 of said bill (Section 53.091, RSMo) requiring the assessors of this state to attend a course of study as prescribed by the State Tax Commission includes township assessors.

5. The provisions of subsection 3 (Section 137.330, RSMo) of said bill are applicable only to counties of the first class.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, L. J. Gardner.

Yours very truly,



JOHN C. DANFORTH  
Attorney General