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OPINION LETTER NO. 119
(Answer by Letter-Klaffenbach)

The Honorable Hardin C. Cox
State Senator, District 12
State Capitol Building
Jefferson City, Missouri 65101

The Honorable Harold Caskey
State Senator, District 31
State Capitol Building
Jefferson City, Missouri 65101



Dear Senators Cox and Caskey:

This letter is in response to your question asking:

"Does the five percent limit on increases in state contribution toward county official salaries found in section 137.710, RSMo, apply to a situation when there is a substantial increase in compensation for extra duties as in sections 53.076, RSMo, and 65.247, RSMo?"

You also state:

"Section 53.076, RSMo, gives county assessors extra compensation for extra duties imposed. Section 65.247, RSMo, gives township assessors extra compensation for extra duties imposed. Section 137.710, RSMo, requires the state to pay part of the compensation for certain county officials, including assessors. The section contains a five percent limit on increases in the amount the state will contribute."

The Honorable Hardin C. Cox
The Honorable Harold Caskey

Section 137.710, as amended by Senate Bill No. 277,
79th General Assembly, provides:

"1. A portion of the salary for the prior year of the assessor, deputies, clerks, officers and other employees of all counties and cities not within a county charged with duties imposed by law upon assessors, their clerks, deputies, officers and employees shall be paid by the state. The state shall pay one-half of such salaries for the year 1976 and each year thereafter shall pay the amount paid for the previous year plus not more than a five percent increase over that amount, but the amount paid by the state shall in no year exceed one-half of the actual salaries.

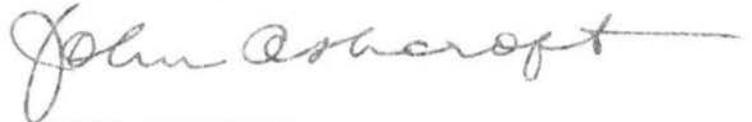
"2. A portion of all fees or other compensation provided by law for the ex officio township assessor in each township in counties having township organization in connection with making the assessment and preparing abstracts of assessment lists and tax bills shall be paid by the state. The state shall pay one-half of such fees or other compensation for the year 1976 and each year thereafter shall pay the amount paid for the previous year plus not more than a five percent increase over that amount, but the amount paid by the state shall in no year exceed one-half of the actual fees or other compensation provided by law.

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"3. When the amount due has been determined by the state director of revenue, he shall pay such claims out of funds appropriated for that purpose.

It is our view that the provisions in question are quite clear and that they are not ambiguous. Therefore they do apply to the situation you present where there is an increase in compensation for additional duties. The amount to be charged to the state is one-half of such salaries, or fees and other compensation as the case may be, for the year 1976 and each year thereafter in an amount paid for the previous year plus not more than a five percent increase over that amount, the total amount paid by the state in one year not exceeding one-half of the actual salaries, or fees and compensation as the case may be. The only effect that the payment of such additional compensation would have as far as the formula set out in Section 137.710 is concerned is on the computation of the maximum provided therein, one-half of the actual salaries, or fees and compensation as the case may be.

Very truly yours,



JOHN ASHCROFT
Attorney General