

The Honorable Herbert A. Kasten, Jr.

thereof as agreed upon by the board of equalization. The mayor shall immediately transmit the abstract to the council which shall establish by ordinance the rate of taxes for the year.

This section places upon the county clerk the duty to deliver a certified abstract from his assessment books to the mayor of any fourth class city within the county which does not elect an assessor.

There is no statute which specifically authorizes the county clerk to charge a fee on behalf of the county for providing the certified abstract. The county clerk is permitted under Section 51.410, RSMo Supp. 1981, to charge a \$3.00 fee for a variety of services rendered. That section states:

The county clerk shall charge a fee of three dollars for each certificate, bond, filing, petition, license, order, recording, or other document, writing, or transaction handled in accordance with the duties of the office of county clerk. The clerk shall pay into the treasury of the county any and all fees collected under the provisions of this section.

However, it is the position of this office as expressed in our Opinion No. 37 (1980), a copy of which is enclosed, that a county clerk may not charge either the fee provided for in Section 51.410 or any other fee for providing the certified abstract to a municipality in the absence of express statutory authorization for such charge.

CONCLUSION

It is the opinion of this office that the county clerk of a third class county must deliver to the mayor of any fourth class city within the county which does not elect an assessor a certified abstract from his assessment books of all property within the city subject to taxation by the state and the assessed value thereof, and that the county clerk must perform this service without charge.

The foregoing opinion, which I hereby approve, was prepared by my assistant, Henry Herschel.

Very truly yours,



JOHN ASHCROFT
Attorney General

Enc: Opinion No. 37 (1980)