COUNTY CLERKS: FOURTH CLASS CITIES: ASSESSMENT BOOKS: FEES: 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 must perform this service without charge.

January 7, 1982

OPINION NO. 39

The Honorable Herbert A. Kasten, Jr. Prosecuting Attorney
Ste. Genevieve County
201 Merchant
Ste. Genevieve, Missouri 63670

Dear Mr. Kasten:

This is in response to your request for an opinion on the following questions:

- (1) What are the duties of the county clerk of a third class county with respect to assessment of the property of a fourth class city within the county which does not elect an assessor?
- (2) If the county clerk is required to provide a certified abstract from the county's assessment books to such cities, can that clerk charge on behalf of the county for providing that abstract, and if so, how much can that clerk charge?

Your first question is rather general in nature and will be answered in conjunction with the second question.

Section 94.190.3, RSMo 1978, which deals only with fourth class cities, states:

In cities which do not elect an assessor, the county clerk shall deliver to the mayor, on or before the first day of October of each year, a certified abstract from his assessment books of all property within the city subject to taxation by the state and the assessed value

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,

MHN ASHCROFT Attorney General

Enc: Opinion No. 37 (1980)