



being furnished with the necessary books and blanks by the county clerk at the expense of the county, proceed to make a list of the taxable personal property and real estate in your county, town or district, and assess the value thereof, etc."

Under Section 9800, R. S. Mo. 1929, it is provided that:

"The assessor, except in the City of St. Louis, shall make out and return to the county court, on or before the 20th day of January in every year, a fair copy to the assessor's book, verified by his affidavit annexed thereto, \* \* \*"

And said section further provides:

"And upon a failure to make such return to the court on or before the day above mentioned, the court shall deduct twenty per cent from the amount of fees allowed to such assessor. \* \* \*"

It would therefore appear from the above statutes that the amount of fees an assessor is to receive as compensation for his services is not finally determined until the assessor has made out and delivered to the county court the tax books and this he must do before January 20th of the year following June 1st of the preceding year.

Section 9806, R. S. Mo. 1929, as amended by Laws of Missouri, 1931, page 359, provides in part as follows:

"The compensation of each assessor shall be thirty-five cents per list in counties having a population not exceeding forty thousand \* \* \*"

which fixes the amount of the compensation of the Assessor in Pemiscot County, and said section further provides:

"one half of which shall be paid out of the county treasury and the other half out of the state treasury: \* \* \* "

Our construction of these statutes, with reference to when the assessor shall be paid, is that as soon as he has completed the assessment and returned the tax books to the county clerk that he is then entitled to his compensation for his work as assessor and he is not compelled to await the payment of the taxes by the taxpayers on his assessment. In other words, for example, the assessment made by the assessor of June 1st, 1936, should be completed and the books turned over to the county clerk on or before January 20, 1937, after which time the compensation due the assessor for making such assessment is due and payable out of the county treasury for the county's portion. If the assessment is completed before January 20th and properly certified, we see no objection to him being paid when that is done.

The State through its State Auditor, and it is the practice over a long period of time that when properly certified to the State Auditor, as provided by Section 9800, supra, that the assessment has been completed by the assessor, to then authorize the payment of the State's portion of the assessor's compensation.

It is, therefore, our opinion that after the completion of the assessment and the books delivered to the county clerk on or before January 20, 1937, the assessor's compensation is then due and payable and he does not have to await for his compensation until the payment of the taxes on said assessment. If that were not

Hon. Robert W. Hawkins

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true the assessor would be compelled to wait almost a year for payment after his work has been completed.

Very truly yours,

COVELL R. HEWITT  
Assistant Attorney-General

APPROVED:

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(Acting) J. E. TAYLOR  
Attorney-General

CRH:EG