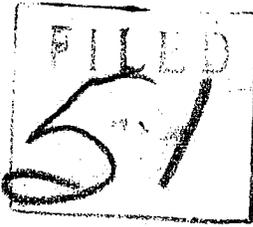


TAXATION: County clerk in third class county to be paid
COUNTY CLERK: for making supplemental tax book on same basis
FEES: that he is compensated for making tax book.



October 27, 1955

Honorable Alden S. Lance
Prosecuting Attorney
Andrew County
Savannah, Missouri

Dear Mr. Lance:

This is in response to your request for opinion dated October 5, 1955, which reads as follows:

"I respectfully submit to you a request for an opinion on the question of law set out below:

1. In view of the fact that the Foundation Program and the Cigarette Tax carried, our County Clerk is confronted with the problem wherein a six-member board school district has been operating on a sixty-five cent levy and are now going to raise the levy to one dollar, in order that they may share in the benefits accruing under the Foundation Program. The County Clerk has already extended the tax books and certified them to the County Tax Collector. My question is this: Will the County Clerk in a third class county such as Andrew County be required to receive the tax books back from the Collector and correct his extensions to show the additional thirty-five cent levy for the one school district involved, or will he be required by law to submit a supplemental listing to show the additional thirty-five cent levy? Will the County Clerk be entitled to pay for the additional work required and, if so, in what amount?

"According to your statement issued to the papers at an earlier date this year,

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the County Clerk is not required to have his extensions made and the books turned over to the Collector until the 21st day of October. Would he be required to make the corrections or supply the supplemental listing by October 21?"

We are enclosing herewith a copy of each of the following opinions which we believe contain the answers to your first and last questions:

Homer F. Williams, July 16, 1953;
Donald P. Thomasson, October 7, 1953;
Edwin F. Brady, January 11, 1954.

With regard to your second question concerning the payment due the county clerk for making the supplemental tax book, we are enclosing copy of an opinion of this office directed to W. H. Holmes under date of November 23, 1949, which sets forth the basis of payment to the county clerk for making the tax book. Also enclosed is a copy of an opinion directed to Philip A. Grimes under date of March 14, 1951.

We further direct your attention to that portion of Section 137.300, RSMo 1949, which reads as follows:

" * * * In making said supplemental tax book, and in all subsequent proceedings thereon, the county court, clerk of the same and the collector shall be governed by the same law as is now or at the time then being or may be in force for the same duties, and shall receive the same compensation as is now or at the time then being or may be provided by law for similar duties; * * *"

From that, we believe it clear that the county clerk in a county of the third class is to be paid for making the supplemental tax book on the same basis that he is compensated for making the tax book.

CONCLUSION

It is the opinion of this office that the county clerk in a county of the third class is to be paid for making a

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supplemental tax book on the same basis that he is compensated for making the tax book.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, John W. English.

Yours very truly,

JOHN M. DALTON
Attorney General

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