

ASSESSORS:)
CLERICAL HELP:)
DEPUTIES:)

The Six Hundred Dollars provided the County Assessor in Counties of Classes 3 and 4, provided in Section 53.095, Mo. R. S., Cum. Supp. 1951, may be distributed over the year in the discretion of the County Assessor.



October 9, 1953

Mr. J. Hal Moore
Prosecuting Attorney
Lawrence County
Mt. Vernon, Missouri

Dear Sir:

We render herewith our opinion based upon your request of September 5, 1953, which reads in part as follows:

"I would like to have the opinion of your department in regard to Statutes No. 33.-095, which has to do with the salaries for clerical help for the County Assessor. Is it necessary that the \$600.00 for Class Three Counties be paid \$50.00 each month, or can it be distributed over a period of a year as decided by the County Assessor."

In answering your request we consider Section 53.095, Mo. R. S., Cum. Supp., 1951, which reads as follows:

"53.095. Appointment of deputies in class three and four counties--salaries.--The county assessor in each county of classes three and four may appoint and fix the compensation of such clerical or stenographic assistants as may be necessary for the efficient performance of the duties of his office. The compensation of such clerical or stenographic assistants shall be paid from the county treasury and shall not exceed six hundred dollars per annum in counties of class three nor six hundred dollars per annum in counties of class four."

Mr. J. Hal Moore

The above-quoted Section 53.095 does not provide any particular salary or any particular number of clerical or stenographic assistants which the County Assessor is permitted to pay or employ. It simply provides in effect that the County Assessor shall have available to him Six Hundred Dollars to be used for the payment of "such clerical or stenographic assistants as may be necessary for the efficient performance of the duties of his office."

This, we believe, permits the assessor to distribute the money through the year in his discretion. It would be impracticable to distribute this sum equally over the twelve months of the year, since the greatest volume of the assessor's work is concentrated in the first few months of the year and it is unlikely that the Legislature intended such a result.

CONCLUSION

It is the opinion of this office that the Six Hundred Dollars provided the County Assessor in counties of classes 3 and 4, provided in Section 53.095, Mo. R. S., Cum. Supp., 1951, may be distributed over the year in the discretion of the County Assessor.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Mr. W. Don Kennedy.

Yours very truly,

JOHN M. DALTON
Attorney General

WDK/fh/lw