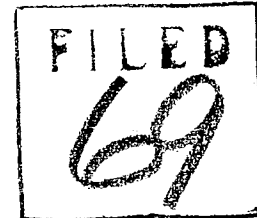


ASSESSORS: Section 53.095, RSMo Cum. Supp. 1957, is to be construed to apply only to clerical and stenographic assistants for county assessors and not to be applicable to the employment of deputy assessors.

April 20, 1959



Honorable James L. Paul  
Prosecuting Attorney  
McDonald County  
Pineville, Missouri

Dear Mr. Paul:

This is in reply to your letter of February 3, 1959, requesting an opinion interpreting Section 53.095, RSMo Cum. Supp. 1957, which request reads as follows:

"There has been a question arise as to the interpretation of Section 53.095 of the Revised Statutes of the State of Missouri.

"The first question is concerned with the following part of the section: 'The County Assessor \* \* \* may appoint and fix the compensation \* \* \*.' Does this mean that the County Assessor must file with the County Court such appointees and the compensation to be paid to each, or does he have within his discretion who shall be appointed and what their compensation shall be without advising the Court?

"The second question that has presented itself is the construction of the following part of said section: 'of such clerical or stenographic assistance as may be necessary for the efficient performance of the duties of his office.' The question that has presented itself on this construction is whether or not deputy assessors in the field making personal assessments can be paid from this fund."

Honorable James L. Paul

We are enclosing herewith two previous opinions which we feel answer the first question posed by your inquiry regarding the employment of clerical help by the assessor, and its relationship to the county court. These opinions are our opinion of December 31, 1951, directed to the Honorable Joe Collins, Prosecuting Attorney of Cedar County, and our opinion of February 1, 1954, addressed to the Honorable Earl Saunders, Prosecuting Attorney of Jefferson County. Should these opinions fail to fully answer your question, please inform us and we will be happy to further reply.

Your second inquiry concerns employment of deputy assessors under Section 53.095, RSMo Cum. Supp. 1957. That section reads as follows:

"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."

Section 53.095, RSMoCum. Supp. 1957, was enacted as House Bill No. 70 of the Laws of 1951. See Laws of Missouri, 1951, at page 380.

The correct legislative title to this act is "An act to provide for clerical or stenographic assistants for county assessors in counties of classes three and four."

The title of a statute is necessarily a part thereof and is to be considered in the construction thereof. This is a requirement imposed by Section 23, Article III, Missouri Constitution, 1945, which provision reads in part:

"No bill shall contain more than one subject which shall be clearly expressed in its title, \* \* \*."

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See also A. J. Meyer & Co. v. Unemployment Compensation Comm., 348 Mo. 147, 152 SW2d 184, at l.c. 189, wherein the Missouri Supreme Court said:

" \* \* \* Under our constitution the title of a statute is a part thereof, and is to be considered in construction. \* \* \*"

In the Official Edition of the Revised Statutes, Cumulative Supplement of 1957, the heading of this section is entitled: "Appointment of assistants in class three and four counties - salaries -," while the heading in Vernon's Annotated Missouri Statutes, page 347, reads: "Appointment of deputies in class three and four counties - salaries."

To the contrary of legislative titles, headings of statutory sections are not an essential part thereof and, consequently, are not material to statutory construction.

In State v. Mauer, 255 Mo. 152, 164 SW 551, at l.c. 552, the principle is stated as follows:

"The headings of chapters, articles, or sections are not to be considered in construing our statutes; these indicia are mere arbitrary designations inserted for convenience of reference by clerks or revisers, who have no legislative authority, and are therefore powerless to lessen or expand the letter or meaning of the law.  
\* \* \*"

Neither the title nor the substantive provisions of Section 53.095, RSMo Cum. Supp. 1957, pertain to the employment of deputy assessors. Headings of this statute, either in the Official Missouri Statutes or in Vernon's Annotated Missouri Statutes, are but to be construed as a part of the statute itself.

#### CONCLUSION

Therefore, it is the opinion of this office that Section 53.095, RSMo Cum. Supp., authorizes only the employment of

Honorable James L. Paul

clerical and stenographic assistants. It does not pertain to  
or authorize the employment of deputy assessors.

Yours very truly,

JOHN M. DALTON  
Attorney General

JEB:ld;lc;ml  
2 enclosures