

TAXATION:-
COUNTY COLLECTORS:-

County Collectors have no right to charge County Court for "indexing taxbooks".

FILED 83

November 14, 1933.

Mr. William Settle,
County Collector,
Richmond, Missouri.



Dear Sir:

We are acknowledging receipt of your letter in which you inquire as follows:

"I am writing in regard to some information concerning the indexing of the tax books of this county. It has been a custom here for the past thirty years for the county court to pay the collector for this work, and they have payed me the last two years for this job, however, this year they refuse to pay me, claiming that it is a duty of the county assessor.

Not long ago I talked with one of the traveling men of the Geo. D. Barnard Stationery Co., and he tells me that he finds in his territory that it is the duty of the county collector to do this work, and that he finds that other collectors receive a fee of one hundred and fifty dollars for this duty. Where they have only been paying me seventy-five.

If you would kindly give me your opinion on this matter I would most surely appreciate it and perhaps some time I will be able to return the favor."

You inquire as to your right to be paid by the county for "indexing the tax books." We have diligently searched the statutes and find no statute dealing with "indexing the tax books." We assume, therefore, that in using the term indexing the tax books, you refer to the practice used in some counties of the state of placing under the taxpayer's name on the personal tax book the various line numbers at which there appears real property assessed against the same individual. As an example, under the name of John Smith on a personal tax book would appear the numbers 500, 600 and 700, indicating that at those lines in the real estate tax book there appears certain pieces of real estate owned by John Smith and assessed in his name.

We have been unable to find in our statutes any statute requiring either the assessor or the county collector to make

such notations upon the personal tax book. In counties where that practice is followed it is done purely as a matter of convenience in the collection of taxes. In some counties, apparently this indexing has been done by the assessor and in others by the collector, but we fail to find any provision in the statute which would authorize either the assessor or the county collector to receive extra compensation for doing this work.

In State ex rel. v. Brown, 146 Mo. 401, 406, it is said:

"The right of a public officer to fees is derived from the statute. He is entitled to no fees for services he may perform, as such officer, unless the statute gives it. When the statute fails to provide a fee for services he is required to perform as a public officer, he has no claim upon the state for compensation for such services."

In State ex rel. v. Adams, 172 Mo. 1, the court in passing upon the right of a county officer to collect certain fees says at page 7:

"In order to maintain this proposition some statute must be pointed out which expressly or by necessary implication provides such compensation for such officer. For it is well settled law, that a right to compensation for the discharge of official duties, is purely a creature of statute, and that the statute which is claimed to confer such right must be strictly construed."

It is apparent from the above decisions that the officer claiming fees or compensation from the statute or county must be able to put his finger upon some statute authorizing the allowance of such compensation. We are unable to find any statute which would authorize the county court to pay you any compensation for indexing the tax books. If you can point out to us any statute which would authorize you to charge for these services we would be glad to amend this opinion accordingly.

It is therefore the opinion of this Department that there is no statute authorizing the county collector to charge for "indexing the tax books," and in the absence of such statutory authority the county court would have no right to pay you for such services.

Very truly yours,

APPROVED:

/signed/ Frank W. Hayes
Assistant Attorney General.

Attorney General.