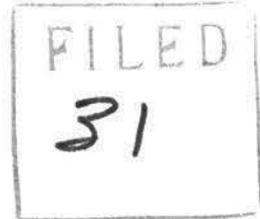


(Answer by Letter) Blackmar A.

OPINION LETTER NO. 31

March 10, 1970

Honorable Haskell Holman
Auditor of Missouri
State Capitol Building
Jefferson City, Missouri 65101



Dear Mr. Holman:

You have requested an opinion of this office on the following question:

"When a county court has, by order, under the provisions of paragraph 2, Section 137.230 Cumulative Supplement 1967, adopted a method for securing a full and accurate assessment of property liable to taxation and has included in the county budget funds to provide for the expenses thereof, the following question arises:

"Is it to be interpreted that the county court may employ clerical assistants to aid in the execution of the method adopted and to the extent of assisting the assessor in changing his official records in accordance with the method adopted?"

Section 137.230 (2), RSMo Supp. 1967, provides:

"2. In all counties the county court may, in addition to the foregoing provisions for securing a full and accurate assessment of all property therein liable to taxation, or in lieu thereof, by order entered of record, adopt for the whole or any designated part of the county any other suitable and efficient means or method to the same end, whether by procuring maps,

Honorable Haskell Holman

plats or abstracts of titles of the lands in the county or designated part thereof or otherwise and may require the assessor, or any other officer, agent or employee of the county to carry out the same, and may provide the means for paying therefor out of the county treasury."

In Opinion Letter No. 199, Conley, June 9, 1965, this office held that Section 137.230 does not permit the county court to pay clerical and stenographic expenses incurred by the assessor's office in notifying property owners of increased valuations or assessments in excess of the amounts allowed for clerical and stenographic expenses of the county assessor by other statutory sections. In reaching that conclusion, the opinion held the purpose of Section 137.230 (2) was to provide ". . . a means or method to 'ferret out' taxable property which may have escaped its legitimate burden of taxation. . . ." The opinion went on to observe that, ". . . Of course, all such necessary expenses and costs incident to such means or methods but limited to that purpose are payable from the county treasury." The opinion found that the payment of expenses incurred in notifying property owners of increased valuation or assessment was not incident to the discovery of the property and therefore was not a permitted expense under Section 137.230.

For purposes of this opinion, this office has been informed that the secretarial expenses are to be for transcribing the results of field investigations which discovers property--not fully and accurately assessed--to the official records of the assessor. Here we believe that secretarial and clerical expenses are incident to the discovery of the property pursuant to Section 137.230 and therefore may be properly paid by the county court notwithstanding other statutory provisions which limit the amount the court may expend for clerical and stenographic assistance to the county assessor. We believe that the payment of such expenses are necessary to effectuate the purpose of Section 137.230, RSMo Supp. 1967.

Yours very truly,

JOHN C. DANFORTH
Attorney General

Enclosure: Op. Letter No. 199
6-9-65, Conley