

ASSESSORS: County assessor in county of 4th class having a population of over 7500 according to 1940 census is entitled to 45¢ for each nonresident real estate list.
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Honorable Hamp Rothwell
Prosecuting Attorney
Maries County
Vienna, Missouri

Dear Sir:

This is in reply to your letter of recent date requesting an official opinion of this department and reading as follows:

"Our County Assessor, Mr. Fred Veasman, has handed me a certified copy of order, revenue form 10C, in which it is set forth that for taking non-resident real estate lists in counties of fourth class under 7500 population he is entitled only to 20¢ each for making non-resident assessment lists. The County Court wants to hold him to the 20¢ for each assessment list, when Mr. Veasman claims that he is entitled to 45¢ each for making such non-resident lists against each party, who are non-residents of Maries County. The census of 1940 (US census) give the population of Maries County at 8638. Mr. Veasman holds that the population of 1940 governs and that he is entitled to 45¢ instead of the 20¢ which the County Court wants to allow him. I would appreciate it very much indeed if you will have one of your able assistants look into this matter and let me have your opinion at the earliest possible moment."

Section 1, Laws of Missouri, 1945, page 1553, provides, in part, as follows:

"The compensation of the county assessor in counties of the fourth class having a population of 7500 or more shall be 45 cents per list, and in counties having a population of less than 7500 shall be 45 cents for each personal assessment list and resident land list and 20 cents for each nonresident real estate assessment list, * * *"

Section 654, R. S. Mo. 1939, provides as follows:

"All representation or other matters heretofore or now based on the state census shall be based on the United States census of this state."

Section 13430, Laws of Missouri, 1945, page 1550, provides as follows:

"The last previous decennial census of the United States shall be the basis for determining the population of any county in this state, for the purpose of ascertaining the salary of any county officer for any year, or the amount of fees he may retain, or the amount he shall be allowed to pay for deputies or assistants; provided that for the purposes of this section, the effective date of the 1950 decennial census of the United States shall be January 1, 1951, and the effective date of each succeeding decennial census of the United States shall be on January 1 of each tenth year after 1951."

Since there is no method provided in Section 1, Laws of Missouri, 1945, page 1553, for determining the population of such counties, the general provisions found in Sections 654 and 13430 are applicable in this case.

The population of Maries County, according to the United States decennial census for 1940, is 8638. Therefore, the Assessor of Maries County is entitled to 45¢ for each list he makes out.

Honorable Hamp Rothwell

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CONCLUSION

It is the opinion of this department that the County Assessor of Maries County is entitled to 45¢ for each nonresident real estate list he makes out in such county.

Respectfully submitted,

C. B. BURNS, Jr.
Assistant Attorney General

APPROVED:

J. E. TAYLOR
Attorney General 

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