

COUNTY ASSESSOR,) The county assessor under House Bill No. 700
) is authorized to expend for clerical help as
) much as six hundred dollars (\$600.00) during
CLERICAL HELP:) the calendar year of 1951.



November 27, 1951

11-28-51

Mr. Robert B. Osborn
Assistant Prosecuting Attorney
Reynolds County
Centerville, Missouri

Dear Mr. Osborn:

We have given careful consideration to your request for an opinion, which request is as follows:

"Confirming my telephone conversation with you a few moments ago pertaining to House Bill #70, salaries for assistant or stenographer for assessors in Counties three or four.

"Will you please send us an opinion, by Monday of next week if possible, holding whether or not the County Court is bound to pay the County Assessor's assistant or his stenographer the full salary of \$600.00 per annum for the year 1951 or whether they should pay that part of the \$600.00 per annum salary as fixed by house bill No. 70, which became effective October 9, 1951."

House Bill No. 70 was passed by the 66th General Assembly of Missouri and became effective as a law of the state on the 9th day of October, 1951. The full text of this statute is as follows:

"The county assessor in each county of classes three and four may appoint and fix the compensation of such

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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."

The meaning of this law, stated in rather brief form, is not entirely clear. In such case the courts have held that the rule of reason should apply. In Dahlin v. Missouri Commission for the Blind, 262 S.W. 420, at page 423, the Springfield Court of Appeals holds that if a statute is not clear, "and there is any room for construction, then the reason and sense of the statute will control in determining its meaning."

It would not be a reasonable conclusion to hold that the assessor should spread the sum of six hundred dollars out over a full period of twelve months. That would reduce the salary of his assistant to a pauper's allowance of fifty dollars per month. Evidently the legislature intended to give the assessor authority to use as much as six hundred dollars per annum in the employment of clerical help at such times during the year as he may deem necessary or proper.

The term "per annum," as defined in Webster's Dictionary, means "by the year; each year." The word "year," as defined in Section 1.020, RSMo 1949, "shall mean a calendar year unless otherwise expressed . . ." The calendar year, then, is the intention of House Bill No. 70, and the assessor is authorized to expend for clerical help as much as six hundred dollars in any calendar year. The law is now in effect, and the present year is included under the terms of the act.

CONCLUSION

It is the opinion of this office that under House Bill No. 70 the county assessor in a county of the third or

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fourth class is authorized to expend for clerical or stenographic assistants as much as six hundred dollars of the county funds during the calendar year of 1951 for services performed after the effective date of the act.

Respectfully submitted,

APPROVED:

B. A. TAYLOR
Assistant Attorney General

J. E. TAYLOR
Attorney General

BAT/fh