

SECOND REGULAR SESSION

SENATE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 1541

101ST GENERAL ASSEMBLY

3146S.03C

ADRIANE D. CROUSE, Secretary

AN ACT

To repeal sections 50.327, 50.800, 50.810, 50.815, 50.820, 58.095, 58.200, 70.631, 105.145, 233.095, and 473.742, RSMo, and to enact in lieu thereof nine new sections relating to finances of political subdivisions, with penalty provisions.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Sections 50.327, 50.800, 50.810, 50.815,
2 50.820, 58.095, 58.200, 70.631, 105.145, 233.095, and 473.742,
3 RSMo, are repealed and nine new sections enacted in lieu
4 thereof, to be known as sections 50.327, 50.815, 50.820, 58.095,
5 58.200, 70.631, 105.145, 233.095, and 473.742, to read as
6 follows:

50.327. 1. Notwithstanding any other provisions of
2 law to the contrary, the salary schedules contained in
3 sections 49.082, 50.334, 50.343, 51.281, 51.282, 52.269,
4 53.082, 53.083, 54.261, 54.320, 55.091, 56.265, 58.095, and
5 473.742 shall be set as a base schedule for those county
6 officials. Except when it is necessary to increase newly
7 elected or reelected county officials' salaries, in
8 accordance with Section 13, Article VII, Constitution of
9 Missouri, to comply with the requirements of this section,
10 the salary commission in all counties except charter
11 counties in this state shall be responsible for the
12 computation of salaries of all county officials; provided,

EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

13 however, that any percentage salary adjustments in a county
14 shall be equal for all such officials in that county.

15 2. Upon majority approval of the salary commission,
16 the annual compensation of part-time prosecutors contained
17 in section 56.265 and the county offices contained in
18 sections 49.082, 50.334, 50.343, 51.281, 51.282, 52.269,
19 53.082, 53.083, 54.261, 54.320, 55.091, 58.095, and 473.742
20 may be increased by up to two thousand dollars greater than
21 the compensation provided by the salary schedules; provided,
22 however, that any vote to increase compensation be effective
23 for all county offices in that county subject to the salary
24 commission.

25 3. Upon the majority approval of the salary
26 commission, the annual compensation of a county coroner of
27 any county [of the second classification] **not having a**
28 **charter form of government** as provided in section 58.095 may
29 be increased up to fourteen thousand dollars greater than
30 the compensation provided by the salary schedule of such
31 section.

32 4. **The salary commission of any county of the third**
33 **classification may amend the base schedules for the**
34 **computation of salaries for county officials referenced in**
35 **subsection 1 of this section to include assessed valuation**
36 **factors in excess of three hundred million dollars; provided**
37 **that the percentage of any adjustments in assessed valuation**
38 **factors shall be equal for all such officials in that county.**

50.815. 1. On or before [the first Monday in March]
2 **June thirtieth** of each year, the county commission of each
3 county of the first [class not having a charter form of
4 **government**], **second, third, or fourth classification** shall,
5 with the assistance of the county clerk **or other officer**
6 **responsible for the preparation of the financial statement,**

7 prepare and publish in some newspaper of general circulation
8 published in the county, **as provided under section 493.050,**
9 a financial statement of the county for the year ending the
10 preceding December thirty-first.

11 2. The financial statement shall show at least the
12 following:

13 (1) A summary of the receipts of each fund of the
14 county for the year;

15 (2) A summary of the disbursements and transfers of
16 each fund of the county for the year;

17 (3) A statement of the cash balance at the beginning
18 and at the end of the year for each fund of the county;

19 (4) A summary of delinquent taxes and other due bills
20 for each fund of the county;

21 (5) A summary of warrants of each fund of the county
22 outstanding at the end of the year;

23 (6) A statement of bonded indebtedness, if any, at the
24 beginning and at the end of the year for each fund of the
25 county; [and]

26 (7) A statement of the tax levies of each fund of the
27 county for the year; **and**

28 **(8) The name, office, and current gross annual salary**
29 **of each elected or appointed county official.**

30 3. The financial statement need not show specific
31 disbursements, warrants issued, or the names of specific
32 payees **except to comply with subdivision (8) of subsection 2**
33 **of this section,** but every individual warrant, voucher,
34 receipt, court order and all other items, records, documents
35 and other information which are not specifically required to
36 be retained by the officer having initial charge thereof
37 [and which would be required to be included in or to
38 construct a financial statement in the form prescribed for

39 other counties by section 50.800] shall be filed on or
 40 before the date of publication of the financial statement
 41 prescribed by subsection 1 **of this section** in the office of
 42 the county clerk[, and]. The county clerk **or other officer**
 43 **responsible for the preparation of the financial statement**
 44 shall preserve the same, **shall provide an electronic copy of**
 45 **the data used to create the financial statement without**
 46 **charge to any newspaper requesting a copy of such data**, and
 47 shall cause the same to be available for inspection during
 48 normal business hours on the request of any person, for a
 49 period of five years following the date of filing in his **or**
 50 **her** office, after which five-year period these records may
 51 be disposed of according to law unless they are the subject
 52 of a legal suit pending at the expiration of that period.

53 4. At the end of the financial statement, each
 54 commissioner of the county commission and the county clerk
 55 shall sign and append the following certificate:

56 We, _____, _____, and _____, duly
 57 elected commissioners of the county commission of
 58 _____ County, Missouri, and I, _____
 59 _____, county clerk of that county, certify that the above
 60 and foregoing is a complete and correct statement of
 61 every item of information required in section 50.815
 62 for the year ending December 31, [19] 20_____, and
 63 we have checked every receipt from every source and
 64 every disbursement of every kind and to whom and for
 65 what each disbursement was made, and each receipt and
 66 disbursement is accurately included in the above and
 67 foregoing totals. (If for any reason complete and
 68 accurate information is not given the following shall
 69 be added to the certificate.) Exceptions: the above
 70 report is incomplete because proper information was not
 71 available in the following records _____ which are
 72 in the keeping of the following officer or officers
 73 _____ .

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Date _____

Commissioners, County Commission

County Clerk

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5. Any person falsely certifying to any fact covered by the certificate is liable on his **or her** bond and is guilty of a misdemeanor and, on conviction thereof, shall be punished by a fine of not less than two hundred dollars or more than one thousand dollars, or by confinement in the county jail for a period of not less than thirty days nor more than six months, or by both such fine and confinement. Any person charged with preparing the financial report who willfully or knowingly makes a false report of any record is, in addition to the penalties otherwise provided for in this section, guilty of a felony, and upon conviction thereof shall be sentenced to imprisonment by the division of corrections for a term of not less than two years nor more than five years.

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[6. The provisions of sections 50.800 and 50.810 do not apply to counties of the first class not having a charter form of government, except as provided in subsection 3 of this section.]

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50.820. 1. The statement required by section 50.815 shall be set in the standard column width measure which will take the least space and the publisher shall file two proofs of publication with the county commission and the commission shall forward one proof to the state auditor and shall file

6 the other in the office of the commission. **As required**
7 **under section 493.025, a newspaper publishing the statement**
8 **shall charge and receive no more than its regular local**
9 **classified advertising rate, which shall be the rate on the**
10 **newspaper's rate schedule that was offered to the public**
11 **thirty days before the publication of the statement.** The
12 county commission shall **[not]** pay the publisher **[until]** upon
13 **the filing of** proof of publication **[is filed]** with the
14 commission **[and]**. **After verification,** the state auditor
15 **[notifies]** **shall notify** the commission that proof of
16 publication has been received and that it complies with the
17 requirements of this section.

18 2. The statement shall be spread on the record of the
19 commission and for this purpose the publisher shall be
20 required to furnish the commission with at least two copies
21 of the statement which may be **[pasted on]** **placed in** the
22 record.

23 3. The state auditor shall notify the county treasurer
24 immediately of the receipt of the proof of publication of
25 the statement. After the first day of **[April]** **July** of each
26 year the county treasurer shall not pay or enter for protest
27 any warrant for the pay of any of the county commission
28 until notice is received from the state auditor that the
29 required proof of publication has been filed. **[Any county**
30 **treasurer paying or entering for protest any warrant for any**
31 **commissioner of the county commission prior to the receipt**
32 **of such notice from the state auditor shall be liable**
33 **therefor on his official bond.]**

34 4. The state auditor shall prepare sample forms for
35 financial statements required by section 50.815 and shall
36 **[mail]** **provide** the same to the county clerk of each county
37 of the first **[class not having a charter form of**

38 **government]**, **second, third, or fourth classification** in this
 39 state, but failure of the auditor to supply such forms shall
 40 not in any way excuse any person from the performance of any
 41 duty imposed by this section or by section 50.815. If any
 42 county officer fails, neglects, or refuses to comply with
 43 the provisions of this section or section 50.815 **[he]**, **the**
 44 **county officer** shall, in addition to other penalties
 45 provided by law, be liable on his **or her** official bond for
 46 dereliction of duty.

58.095. 1. The county coroner in any county not
 2 having a charter form of government shall receive an annual
 3 salary computed on a basis as set forth in the following
 4 schedule **as well as any adjustment authorized under**
 5 **subsection 3 of section 50.327**. The provisions of this
 6 section shall not permit or require a reduction in the
 7 amount of compensation being paid for the office of coroner
 8 on January 1, 1997:

9	Assessed Valuation	Salary
10	\$18,000,000 to 40,999,999	\$8,000
11	41,000,000 to 53,999,999	8,500
12	54,000,000 to 65,999,999	9,000
13	66,000,000 to 85,999,999	9,500
14	86,000,000 to 99,999,999	10,000
15	100,000,000 to 130,999,999	11,000
16	131,000,000 to 159,999,999	12,000
17	160,000,000 to 189,999,999	13,000
18	190,000,000 to 249,999,999	14,000

19	250,000,000 to 299,999,999	15,000
20	300,000,000 or more	16,000

21 2. One thousand dollars of the salary authorized in
22 this section shall be payable to the coroner only if the
23 coroner has completed at least twenty hours of classroom
24 instruction each calendar year as established by the coroner
25 standards and training commission unless exempted from the
26 training by the Missouri Coroners' and Medical Examiners'
27 Association for good cause. The Missouri Coroners' and
28 Medical Examiners' Association shall provide a certificate
29 of completion to each coroner who completes the training
30 program and shall send a list of certified coroners to the
31 treasurer of each county and the department of health and
32 senior services. The coroner standards and training
33 commission may certify training programs that satisfy the
34 requirements of this section in lieu of the training
35 provided by the Missouri Coroners' and Medical Examiners'
36 Association. Certified training completion shall be
37 submitted to the Missouri Coroners' and Medical Examiners'
38 Association which, upon validating the certified training,
39 shall submit the individual's name to the county treasurer
40 and department of health and senior services indicating the
41 individual is compliant with the training requirements.
42 Expenses incurred for attending the training session may be
43 reimbursed to the county coroner in the same manner as other
44 expenses as may be appropriated for that purpose. All
45 elected or appointed coroners, deputy coroners, and
46 assistants to the coroner shall complete the annual training
47 described in this subsection within six months of election
48 or appointment.

49 3. The county coroner in any county not having a
50 charter form of government shall not, except upon two-thirds
51 vote of all the members of the salary commission, receive an
52 annual compensation in an amount less than the total
53 compensation being received for the office of county coroner
54 in the particular county for services rendered or performed
55 on the date the salary commission votes.

56 4. For the term beginning in 1997, the compensation of
57 the coroner, in counties in which the salary commission has
58 not voted to pay one hundred percent of the maximum
59 allowable salary, shall be a percentage of the maximum
60 allowable salary established by this section. The
61 percentage applied shall be the same percentage of the
62 maximum allowable salary received or allowed, whichever is
63 greater, to the presiding commissioner or sheriff, whichever
64 is greater, of that county for the year beginning January 1,
65 1997. In those counties in which the salary commission has
66 voted to pay one hundred percent of the maximum allowable
67 salary, the compensation of the coroner shall be based on
68 the maximum allowable salary in effect at each time a
69 coroner's term of office commences following the vote to pay
70 one hundred percent of the maximum allowable compensation.
71 Subsequent compensation shall be determined as provided in
72 section 50.333.

73 5. Effective January 1, 1997, the county coroner in
74 any county not having a charter form of government may, upon
75 the approval of the county commission, receive additional
76 compensation for any month during which investigations or
77 other services are performed for three or more decedents in
78 the same incident during such month. The additional
79 compensation shall be an amount that when added to the

80 regular compensation the sum shall equal the monthly
81 compensation of the county sheriff.

58.200. When the office of sheriff shall be vacant, by
2 death or otherwise, the coroner of the county is authorized
3 to perform all the duties which are by law required to be
4 performed by the sheriff, until another sheriff for such
5 county shall be appointed and qualified[,] and such coroner
6 shall have notice thereof[, and]. In such case, said
7 coroner may appoint one or more deputies, with the
8 approbation of the judge of the circuit court[;], and every
9 such appointment, with the oath of office endorsed thereon,
10 shall be filed in the office of the clerk of the circuit
11 court of the county. **If the coroner becomes the acting**
12 **sheriff and the sheriff is no longer receiving the sheriff's**
13 **salary, the coroner may be paid, in addition to the**
14 **coroner's salary, the difference between the salaries of**
15 **sheriff and coroner so that the coroner receives the**
16 **equivalent of the sheriff's salary while serving as acting**
17 **sheriff.**

70.631. 1. Each political subdivision may, by
2 majority vote of its governing body, elect to cover
3 emergency telecommunicators, jailors, and emergency medical
4 service personnel as public safety personnel members of the
5 system. The clerk or secretary of the political subdivision
6 shall certify an election concerning the coverage of
7 emergency telecommunicators, jailors, and emergency medical
8 service personnel as public safety personnel members of the
9 system to the board within ten days after such vote. The
10 date in which the political subdivision's election becomes
11 effective shall be the first day of the calendar month
12 specified by such governing body, the first day of the
13 calendar month next following receipt by the board of the

14 certification of the election, or the effective date of the
15 political subdivision's becoming an employer, whichever is
16 the latest date. Such election shall not be changed after
17 the effective date. If the election is made, the coverage
18 provisions shall be applicable to all past and future
19 employment with the employer by present and future
20 employees. If a political subdivision makes no election
21 under this section, no emergency telecommunicator, jailor,
22 or emergency medical service personnel of the political
23 subdivision shall be considered public safety personnel for
24 purposes determining a minimum service retirement age as
25 defined in section 70.600.

26 2. If an employer elects to cover emergency
27 telecommunicators, jailors, and emergency medical service
28 personnel as public safety personnel members of the system,
29 the employer's contributions shall be correspondingly
30 changed effective the same date as the effective date of the
31 political subdivision's election.

32 3. The limitation on increases in an employer's
33 contributions provided by subsection 6 of section 70.730
34 shall not apply to any contribution increase resulting from
35 an employer making an election under the provisions of this
36 section.

37 [4. The provisions of this section shall only apply to
38 counties of the third classification and any county of the
39 first classification with more than seventy thousand but
40 fewer than eighty-three thousand inhabitants and with a city
41 of the fourth classification with more than thirteen
42 thousand five hundred but fewer than sixteen thousand
43 inhabitants as the county seat, and any political
44 subdivisions located, in whole or in part, within such
45 counties.]

105.145. 1. The following definitions shall be
2 applied to the terms used in this section:

3 (1) "Governing body", the board, body, or persons in
4 which the powers of a political subdivision as a body
5 corporate, or otherwise, are vested;

6 (2) "Political subdivision", any agency or unit of
7 this state, except counties and school districts, which now
8 is, or hereafter shall be, authorized to levy taxes or
9 empowered to cause taxes to be levied.

10 2. The governing body of each political subdivision in
11 the state shall cause to be prepared an annual report of the
12 financial transactions of the political subdivision in such
13 summary form as the state auditor shall prescribe by rule,
14 except that the annual report of political subdivisions
15 whose cash receipts for the reporting period are ten
16 thousand dollars or less shall only be required to contain
17 the cash balance at the beginning of the reporting period, a
18 summary of cash receipts, a summary of cash disbursements
19 and the cash balance at the end of the reporting period.

20 3. Within such time following the end of the fiscal
21 year as the state auditor shall prescribe by rule, the
22 governing body of each political subdivision shall cause a
23 copy of the annual financial report to be remitted to the
24 state auditor.

25 4. The state auditor shall immediately on receipt of
26 each financial report acknowledge the receipt of the report.

27 5. In any fiscal year no member of the governing body
28 of any political subdivision of the state shall receive any
29 compensation or payment of expenses after the end of the
30 time within which the financial statement of the political
31 subdivision is required to be filed with the state auditor
32 and until such time as the notice from the state auditor of

33 the filing of the annual financial report for the fiscal
34 year has been received.

35 6. The state auditor shall prepare sample forms for
36 financial reports and shall mail the same to the political
37 subdivisions of the state. Failure of the auditor to supply
38 such forms shall not in any way excuse any person from the
39 performance of any duty imposed by this section.

40 7. All reports or financial statements hereinabove
41 mentioned shall be considered to be public records.

42 8. The provisions of this section apply to the board
43 of directors of every transportation development district
44 organized under sections 238.200 to 238.275.

45 9. Any political subdivision that fails to timely
46 submit a copy of the annual financial statement to the state
47 auditor shall be subject to a fine of five hundred dollars
48 per day.

49 10. The state auditor shall report any violation of
50 subsection 9 of this section to the department of revenue.
51 Upon notification from the state auditor's office that a
52 political subdivision failed to timely submit a copy of the
53 annual financial statement, the department of revenue shall
54 notify such political subdivision by certified mail that the
55 statement has not been received. Such notice shall clearly
56 set forth the following:

57 (1) The name of the political subdivision;

58 (2) That the political subdivision shall be subject to
59 a fine of five hundred dollars per day if the political
60 subdivision does not submit a copy of the annual financial
61 statement to the state auditor's office within thirty days
62 from the postmarked date stamped on the certified mail
63 envelope;

64 (3) That the fine will be enforced and collected as
65 provided under subsection 11 of this section; and

66 (4) That the fine will begin accruing on the thirty-
67 first day from the postmarked date stamped on the certified
68 mail envelope and will continue to accrue until the state
69 auditor's office receives a copy of the financial statement.

70 In the event a copy of the annual financial statement is
71 received within such thirty-day period, no fine shall accrue
72 or be imposed. The state auditor shall report receipt of
73 the financial statement to the department of revenue within
74 ten business days. Failure of the political subdivision to
75 submit the required annual financial statement within such
76 thirty-day period shall cause the fine to be collected as
77 provided under subsection 11 of this section.

78 11. The department of revenue may collect the fine
79 authorized under the provisions of subsection 9 of this
80 section by offsetting any sales or use tax distributions due
81 to the political subdivision. The director of revenue shall
82 retain two percent for the cost of such collection. The
83 remaining revenues collected from such violations shall be
84 distributed annually to the schools of the county in the
85 same manner that proceeds for all penalties, forfeitures,
86 and fines collected for any breach of the penal laws of the
87 state are distributed.

88 12. Any [transportation development district organized
89 under sections 238.200 to 238.275 having] **political**
90 **subdivision that has** gross revenues of less than five
91 thousand dollars **or that has not levied or collected sales**
92 **or use taxes** in the fiscal year for which the annual
93 financial statement was not timely filed shall not be
94 subject to the fine authorized in this section.

95 13. If a failure to timely submit the annual financial
96 statement is the result of fraud or other illegal conduct by
97 an employee or officer of the political subdivision, the
98 political subdivision shall not be subject to a fine
99 authorized under this section if the statement is filed
100 within thirty days of the discovery of the fraud or illegal
101 conduct. If a fine is assessed and paid prior to the filing
102 of the statement, the department of revenue shall refund the
103 fine upon notification from the political subdivision.

104 14. If a political subdivision has an outstanding
105 balance for fines or penalties at the time it files its
106 first annual financial statement after January 1, 2023, the
107 director of revenue shall make a one-time downward
108 adjustment to such outstanding balance in an amount that
109 reduces the outstanding balance by no less than ninety
110 percent.

111 15. The director of revenue shall have the authority
112 to make a one-time downward adjustment to any outstanding
113 penalty imposed under this section on a political
114 subdivision if the director determines the fine is
115 uncollectable. The director of revenue may prescribe rules
116 and regulations necessary to carry out the provisions of
117 this subsection. Any rule or portion of a rule, as that
118 term is defined in section 536.010, that is created under
119 the authority delegated in this section shall become
120 effective only if it complies with and is subject to all of
121 the provisions of chapter 536 and, if applicable, section
122 536.028. This section and chapter 536 are nonseverable, and
123 if any of the powers vested with the general assembly
124 pursuant to chapter 536 to review, to delay the effective
125 date, or to disapprove and annul a rule are subsequently
126 held unconstitutional, then the grant of rulemaking

127 authority and any rule proposed or adopted after August 28,
128 2022, shall be invalid and void.

129 16. If a political subdivision with an outstanding
130 balance for fines or penalties:

131 (1) Fails to file an annual financial statement after
132 August 28, 2022, and before January 1, 2023; or

133 (2) Files an annual financial statement after August
134 28, 2022, and before January 1, 2023, but fails to file any
135 annual financial statement thereafter,

136 then the director of revenue shall initiate the process to
137 disincorporate the political subdivision under subsection 18
138 of this section.

139 17. If any resident of a political subdivision
140 believes or knows that the political subdivision has failed
141 to file the annual financial report required under
142 subsection 2 of this section, the resident may file an
143 affidavit with the director of revenue that attests to the
144 alleged failure. The director of revenue shall evaluate the
145 allegation and, if true, notify the political subdivision
146 that it has thirty days to comply with subsection 2 of this
147 section. If the political subdivision has not complied
148 after thirty days, the director of revenue shall initiate
149 the process to disincorporate the political subdivision
150 under subsection 18 of this section.

151 18. (1) The question of whether a political
152 subdivision subject to possible disincorporation under
153 subsection 16 or 17 of this section shall be disincorporated
154 shall be submitted to the voters of the political
155 subdivision. The election upon the question shall be held
156 on the next general election day.

157 (2) No later than five p.m. on the tenth Tuesday prior
158 to the election, the director of revenue shall notify the
159 election authorities responsible for conducting the election
160 according to the provisions of section 115.125 and the
161 county governing body in which the political subdivision is
162 located.

163 (3) The election authority shall give notice of the
164 election for eight consecutive weeks prior to the election
165 by publication in a newspaper of general circulation
166 published in the political subdivision or, if there is no
167 such newspaper in the political subdivision, in the
168 newspaper in the county published nearest the political
169 subdivision.

170 (4) Any costs of submitting the question shall be paid
171 by the political subdivision.

172 (5) The question shall be submitted to the voters of
173 such city, town, or village in substantially the following
174 form:

175 The (city/town/village) of _____ (has an
176 outstanding balance for fines or penalties and)
177 has failed to file an annual financial statement,
178 as required by law. Shall the (city/town/village)
179 of _____ be disincorporated?

180 YES NO

181 Upon the affirmative vote of a majority of the qualified
182 voters voting on the question, the director of revenue shall
183 file an action to disincorporate the political subdivision
184 in the circuit court with jurisdiction over the political
185 subdivision.

186 19. In an action to disincorporate a political
187 subdivision, the circuit court shall order:

188 (1) The appointment of an administrative authority for
189 the political subdivision, which may be another political
190 subdivision, the state, a qualified private party, or other
191 qualified entity;

192 (2) All financial and other institutions holding funds
193 of the political subdivision, as identified by the director
194 of revenue, to honor the directives of the administrative
195 authority;

196 (3) The director of revenue or other party charged
197 with distributing tax revenue to distribute the revenues and
198 funds of the political subdivision to the administrative
199 authority; and

200 (4) The disincorporation of the political subdivision
201 and the effective date of the disincorporation, taking into
202 consideration a reasonable transition period.

203 The administrative authority shall administer all revenues
204 under the name of the political subdivision or its agents
205 and administer all funds collected on behalf of the
206 political subdivision. The administrative authority shall
207 use the revenues and existing funds to pay all debts and
208 obligations of the political subdivision other than the
209 penalties accrued under this section. The circuit court
210 shall have ongoing jurisdiction to enforce its orders and
211 carry out the remedies under this subsection.

212 20. The attorney general shall have the authority to
213 file an action in a court of competent jurisdiction against
214 any political subdivision that fails to comply with this
215 section in order to force the political subdivision into
216 compliance.

217 233.095. Said board shall have authority to expend
2 [not more than one-fourth of] the revenue which may now or

3 which may hereafter be paid into its treasury for the
4 purpose of grading and repairing any roads or streets within
5 the corporate limits of any city within said special road
6 district in conformity with the established grade of said
7 roads and streets in said cities and for the purpose of
8 constructing and maintaining macadam, gravel, rock or paved
9 roads or streets within the corporate limits of any city
10 within the said special road district in conformity with the
11 established grade of said roads and streets in said city;
12 provided, that no part of the revenue of any special road
13 district in this state be expended outside of the county in
14 which such special road district is situated.

473.742. 1. Each public administrator in counties of
2 the second, third or fourth classification and in the city
3 of St. Louis shall make a determination within thirty days
4 after taking office whether such public administrator shall
5 elect to receive a salary as defined herein or receive fees
6 as may be allowed by law to executors, administrators and
7 personal representatives. The election by the public
8 administrator shall be made in writing to the county clerk.
9 Should the public administrator elect to receive a salary,
10 the public administrator's office may not then elect to
11 change at any future time to receive fees in lieu of
12 salary. **Every public administrator who begins his or her**
13 **first term on or after January 1, 2023, shall be deemed to**
14 **have elected to receive a salary as provided in this section.**

15 2. If a public administrator elects to be placed on
16 salary, the salary shall be based upon the average number of
17 open letters in the two years preceding the term when the
18 salary is elected, based upon the following schedule:

19 (1) Zero to five letters: salary shall be a minimum
20 of seven thousand five hundred dollars;

21 (2) Six to fifteen letters: salary shall be a minimum
22 of fifteen thousand dollars;

23 (3) Sixteen to twenty-five letters: salary shall be a
24 minimum of twenty thousand dollars;

25 (4) Twenty-six to thirty-nine letters: salary shall
26 be a minimum of twenty-five thousand dollars;

27 (5) Public administrators with forty or more letters
28 shall be considered full-time county officials and shall be
29 paid according to the assessed valuation schedule set forth
30 below:

31	Assessed Valuation	Salary
32	\$ 8,000,000 to 40,999,999	\$29,000
33	\$ 41,000,000 to 53,999,999	\$30,000
34	\$ 54,000,000 to 65,999,999	\$32,000
35	\$ 66,000,000 to 85,999,999	\$34,000
36	\$ 86,000,000 to 99,999,999	\$36,000
37	\$ 100,000,000 to 130,999,999	\$38,000
38	\$ 131,000,000 to 159,999,999	\$40,000
39	\$ 160,000,000 to 189,999,999	\$41,000
40	\$ 190,000,000 to 249,999,999	\$41,500
41	\$ 250,000,000 to 299,999,999	\$43,000
42	\$ 300,000,000 to 449,999,999	\$45,000
43	\$ 450,000,000 to 599,999,999	\$47,000
44	\$ 600,000,000 to 749,999,999	\$49,000
45	\$ 750,000,000 to 899,999,999	\$51,000

46	\$ 900,000,000 to 1,049,999,999	\$53,000
47	\$ 1,050,000,000 to 1,199,999,999	\$55,000
48	\$ 1,200,000,000 to 1,349,999,999	\$57,000
49	\$ 1,350,000,000 and over	\$59,000 ;

50 (6) The public administrator in the city of St. Louis
 51 shall receive a salary not less than sixty-five thousand
 52 dollars;

53 (7) Two thousand dollars of the compensation
 54 authorized in this section shall be payable to the public
 55 administrator only if he or she has completed at least
 56 twenty hours of instruction each calendar year relating to
 57 the operations of the public administrator's office when
 58 approved by a professional association of the county public
 59 administrators of Missouri unless exempted from the training
 60 by the professional association. The professional
 61 association approving the program shall provide a
 62 certificate of completion to each public administrator who
 63 completes the training program and shall send a list of
 64 certified public administrators to the treasurer of each
 65 county. Expenses incurred for attending the training
 66 session shall be reimbursed to the county public
 67 administrator in the same manner as other expenses as may be
 68 appropriated for that purpose.

69 **3. If a public administrator is appointed by the court**
 70 **as both a guardian and a conservator to the same ward or**
 71 **protectee, it shall be considered two letters.**

72 **4. Notwithstanding subsection 2 or 5 of this section**
 73 **to the contrary, upon majority approval by the salary**
 74 **commission, a public administrator may be paid according to**

75 the assessed valuation schedule set forth in subdivision (5)
76 of subsection 2 of this section. If the salary commission
77 elects to pay a public administrator according to the
78 assessed valuation schedule, the salary commission shall not
79 elect to change at any future time to pay the public
80 administrator's office according to the average number of
81 open letters in lieu of paying them according to the
82 assessed valuation schedule.

83 5. The initial compensation of the public
84 administrator who elects to be put on salary shall be
85 determined by the average number of letters for the two
86 years preceding the term when the salary is elected. Salary
87 increases or decreases according to the minimum schedule set
88 forth in [subsection 1 of] this section shall be adjusted
89 only after the number of open letters places the workload in
90 a different subdivision for two consecutive years. Minimum
91 salary increases or decreases shall only take effect upon a
92 new term of office of the public administrator. The number
93 of letters each year shall be determined in accordance with
94 the reporting requirements set forth in law.

95 [4.] 6. All fees collected by a public administrator
96 who elects to be salaried shall be deposited in the county
97 treasury or with the treasurer for the city of St. Louis.

98 [5.] 7. Any public administrator in a county of the
99 first classification without a charter form of government
100 with a population of less than one hundred thousand
101 inhabitants who elects to receive fees in lieu of a salary
102 pursuant to this section may elect to join the Missouri
103 local government employees' retirement system created
104 pursuant to sections 70.600 to 70.755.

105 8. (1) A letter of guardianship and a letter of
106 conservatorship shall be counted as separate letters.

107 (2) For purposes of this subsection:

108 (a) "Letter of conservatorship" means the appointment
109 of a conservatorship of an estate by the court to a
110 protectee adjudged to be disabled;

111 (b) "Letter of guardianship" means the appointment of
112 a guardianship by the court to a ward adjudged to be
113 incapacitated.

2 [50.800. 1. On or before the first Monday
3 in March of each year, the county commission of
4 each county of the second, third, or fourth
5 class shall prepare and publish in some
6 newspaper as provided for in section 493.050, if
7 there is one, and if not by notices posted in at
8 least ten places in the county, a detailed
9 financial statement of the county for the year
10 ending December thirty-first, preceding.

11 2. The statement shall show the bonded
12 debt of the county, if any, kind of bonds, date
13 of maturity, interest rate, rate of taxation
14 levied for interest and sinking fund and
15 authority for the levy, the total amount of
16 interest and sinking fund that has been
17 collected and interest and sinking fund on hand
18 in cash.

19 3. The statement shall also show
20 separately the total amount of the county and
21 township school funds on hand and loaned out,
22 the amount of penalties, fines, levies,
23 utilities, forfeitures, and any other taxes
24 collected and disbursed or expended during the
25 year and turned into the permanent school fund,
26 the name of each person who has a loan from the
27 permanent school fund, whether county or
28 township, the amount of the loan, date loan was
29 made and date of maturity, description of the
30 security for the loan, amount, if any, of
31 delinquent interest on each loan.

32 4. The statement shall show the total
33 valuation of the county for purposes of
34 taxation, the highest rate of taxation the
35 constitution permits the county commission to
36 levy for purposes of county revenue, the rate
37 levied by the county commission for the year
38 covered by the statement, division of the rate
39 levied among the several funds and total amount
40 of delinquent taxes for all years as of December
41 thirty-first.

42 5. The statement shall show receipts or
43 revenues into each and every fund separately.
44 Each fund shall show the beginning balance of
each fund; each source of revenue; the total

45 amount received from each source of revenue; the
46 total amount available in each fund; the total
47 amount of disbursements or expenditures from
48 each fund and the ending balance of each fund as
49 of December thirty-first. The total receipts or
50 revenues for the year into all funds shall be
51 shown in the recapitulation. In counties with
52 the township form of government, each township
53 shall be considered a fund pursuant to this
54 subsection.

55 6. Total disbursements or expenditures
56 shall be shown for warrants issued in each
57 category contained in the forms developed or
58 approved by the state auditor pursuant to
59 section 50.745. Total amount of warrants,
60 person or vendor to whom issued and purpose for
61 which issued shall be shown except as herein
62 provided. Under a separate heading in each fund
63 the statements shall show what warrants are
64 outstanding and unpaid for the lack of funds on
65 that date with appropriate balance or overdraft
66 in each fund as the case may be.

67 7. Warrants issued to pay for the service
68 of election judges and clerks of elections shall
69 be in the following form:

70 Names of judges and clerks of elections at
71 \$ per day (listing the names run in and
72 not listing each name by lines, and at the end
73 of the list of names giving the total of the
74 amount of all the warrants issued for such
75 election services).

76 8. Warrants issued to pay for the service
77 of jurors shall be in the following form:

78 Names of jurors at \$ per day (listing
79 the names run in and not listing each name by
80 lines, and at the end of the list of names
81 giving the total of the amount of all the
82 warrants issued for such election service).

83 9. Warrants to Internal Revenue Service
84 for Social Security and withholding taxes shall
85 be brought into one call.

86 10. Warrants to the director of revenue of
87 Missouri for withholding taxes shall be brought
88 into one call.

89 11. Warrants to the division of employment
90 security shall be brought into one call.

91 12. Warrants to Missouri local government
92 employees' retirement system or other retirement
93 funds for each office shall be brought into one
94 call.

95 13. Warrants for utilities such as gas,
96 water, lights and power shall be brought into
97 one call except that the total shall be shown
98 for each vendor.

99 14. Warrants issued to each telephone
100 company shall be brought into one call for each
101 office in the following form:

102 (Name of Telephone Company for
103 office and total amount of warrants issued).

104 15. Warrants issued to the postmaster for
105 postage shall be brought into one call for each
106 office in the following form:

107 (Postmaster for office and total
108 amount of warrants issued).

109 16. Disbursements or expenditures by road
110 districts shall show the warrants, if warrants
111 have been issued in the same manner as provided
112 for in subsection 5 of this section. If money
113 has been disbursed or expended by overseers the
114 financial statement shall show the total paid by
115 the overseer to each person for the year, and
116 the purpose of each payment. Receipts or
117 revenues into the county distributive school
118 fund shall be listed in detail, disbursements or
119 expenditures shall be listed and the amount of
120 each disbursement or expenditure. If any taxes
121 have been levied by virtue of Section 12(a) of
122 Article X of the Constitution of Missouri the
123 financial statement shall contain the following:

124 By virtue and authority of the
125 discretionary power conferred upon the county
126 commissions of the several counties of this
127 state to levy a tax of not to exceed 35 cents on
128 the \$100 assessed valuation the county
129 commission of County did for the year
130 covered by this report levy a tax rate of
131 cents on the \$100 assessed valuation which said
132 tax amounted to \$ and was disbursed or
133 expended as follows:

134 The statement shall show how the money was
135 disbursed or expended and if any part of the sum
136 has not been accounted for in detail under some
137 previous appropriate heading the portion not
138 previously accounted for shall be shown in
139 detail.

140 17. At the end of the statement the person
141 designated by the county commission to prepare
142 the financial statement herein required shall
143 append the following certificate:

144 I, , the duly authorized agent
145 appointed by the county commission of
146 County, state of Missouri, to
147 prepare for publication the financial
148 statement as required by section 50.800,
149 RSMo, hereby certify that I have diligently
150 checked the records of the county and that
151 the above and foregoing is a complete and
152 correct statement of every item of
153 information required in section 50.800,
154 RSMo, for the year ending December 31,
155 , and especially have I checked every
156 receipt from every source whatsoever and
157 every disbursement or expenditure of every
158 kind and to whom and for what each such
159 disbursement or expenditure was made and

160 that each receipt or revenue and
 161 disbursement or expenditure is accurately
 162 shown. (If for any reason complete and
 163 accurate information is not given the
 164 following shall be added to the
 165 certificate.) Exceptions: The above report
 166 is incomplete because proper information
 167 was not available in the following records
 168 which are in the keeping of the
 169 following officer or officers. The person
 170 designated to prepare the financial
 171 statement shall give in detail any
 172 incomplete data called for by this section.
 173 Date _____

174 Officer designated by county commission to
 175 prepare financial statement required by
 176 section 50.800, RSMo.

177 Or if no one has been designated said statement
 178 having been prepared by the county clerk,
 179 signature shall be in the following form:
 180 Clerk of the county commission and ex
 181 officio officer designated to prepare financial
 182 statement required by section 50.800, RSMo.
 183 18. Any person falsely certifying to any
 184 fact covered by the certificate is liable on his
 185 bond and upon conviction of falsely certifying
 186 to any fact covered by the certificate is guilty
 187 of a misdemeanor and punishable by a fine of not
 188 less than two hundred dollars or more than one
 189 thousand dollars or by imprisonment in the
 190 county jail for not less than thirty days nor
 191 more than six months or by both fine and
 192 imprisonment. Any person charged with the
 193 responsibility of preparing the financial report
 194 who willfully or knowingly makes a false report
 195 of any record, is, in addition to the penalty
 196 otherwise provided for in this law, deemed
 197 guilty of a felony and upon conviction shall be
 198 sentenced to the penitentiary for not less than
 199 two years nor more than five years.]

2 [50.810. 1. The statement shall be
 3 printed in not less than 8-point type, but not
 4 more than the smallest point type over 8-point
 5 type available and in the standard column width
 6 measure that will take the least space. The
 7 publisher shall file two proofs of publication
 8 with the county commission and the commission
 9 shall forward one proof to the state auditor and
 10 shall file the other in the office of the
 11 commission. The county commission shall not pay
 12 the publisher until proof of publication is
 13 filed with the commission and shall not pay the
 14 person designated to prepare the statement for
 15 the preparation of the copy for the statement
 until the state auditor notifies the commission

16 that proof of publication has been received and
17 that it complies with the requirements of this
18 section.

19 2. The statement shall be spread on the
20 record of the commission and for this purpose
21 the publisher shall be required to furnish the
22 commission with at least two copies of the
23 statement that may be pasted on the record. The
24 publisher shall itemize the cost of publishing
25 said statement by column inch as properly
26 chargeable to the several funds and shall submit
27 such costs for payment to the county
28 commission. The county commission shall pay out
29 of each fund in the proportion that each item
30 bears to the total cost of publishing said
31 statement and shall issue warrants therefor;
32 provided any part not properly chargeable to any
33 specific fund shall be paid from the county
34 general revenue fund.

35 3. The state auditor shall notify the
36 county treasurer immediately of the receipt of
37 the proof of publication of the statement.
38 After the first of April of each year the county
39 treasurer shall not pay or enter for protest any
40 warrant for the pay of any commissioner of any
41 county commission until notice is received from
42 the state auditor that the required proof of
43 publication has been filed. Any county
44 treasurer paying or entering for protest any
45 warrant for any commissioner of the county
46 commission prior to the receipt of such notice
47 from the state auditor shall be liable on his
48 official bond therefor.

49 4. The state auditor shall prepare sample
50 forms for financial statements and shall mail
51 the same to the county clerks of the several
52 counties in this state. If the county
53 commission employs any person other than a
54 bonded county officer to prepare the financial
55 statement the county commission shall require
56 such person to give bond with good and
57 sufficient sureties in the penal sum of one
58 thousand dollars for the faithful performance of
59 his duty. If any county officer or other person
60 employed to prepare the financial statement
61 herein provided for shall fail, neglect, or
62 refuse to, in any manner, comply with the
63 provisions of this law he shall, in addition to
64 other penalties herein provided, be liable on
65 his official bond for dereliction of duty.]

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