SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 1606

101ST GENERAL ASSEMBLY

3703S.06C ADRIANE D. CROUSE, Secretary

AN ACT

To repeal sections 50.327, 50.800, 50.810, 50.815, 50.820, 55.160, 58.095, 58.200, 140.170, 140.190, and 473.742, RSMo, and to enact in lieu thereof nine new sections relating to county officials, 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A. Sections 50.327, 50.800, 50.810, 50.815, 50.820, 55.160, 58.095, 58.200, 140.170, 140.190, and 473.742, RSMo, are repealed and nine new sections enacted in lieu thereof, to be known as sections 50.327, 50.815, 50.820, 55.160, 58.095, 58.200, 140.170, 140.190, and 473.742, to read as follows:

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

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

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

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

50.815. 1. On or before [the first Monday in March] June thirtieth of each year, the county commission of each county of the first [class not having a charter form of government], second, third, or fourth classification shall, with the assistance of the county clerk or other officer responsible for the preparation of the financial statement,
prepare and publish in some newspaper of general circulation published in the county, as provided under section 493.050, a financial statement of the county for the year ending the preceding December thirty-first.

2. The financial statement shall show at least the following:
   (1) A summary of the receipts of each fund of the county for the year;
   (2) A summary of the disbursements and transfers of each fund of the county for the year;
   (3) A statement of the cash balance at the beginning and at the end of the year for each fund of the county;
   (4) A summary of delinquent taxes and other due bills for each fund of the county;
   (5) A summary of warrants of each fund of the county outstanding at the end of the year;
   (6) A statement of bonded indebtedness, if any, at the beginning and at the end of the year for each fund of the county; and
   (7) A statement of the tax levies of each fund of the county for the year; and
   (8) The name, office, and current gross annual salary of each elected or appointed county official.

3. The financial statement need not show specific disbursements, warrants issued, or the names of specific payees except to comply with subdivision (8) of subsection 2 of this section, but every individual warrant, voucher, receipt, court order and all other items, records, documents and other information which are not specifically required to be retained by the officer having initial charge thereof [and which would be required to be included in or to construct a financial statement in the form prescribed for]
other counties by section 50.800] shall be filed on or
before the date of publication of the financial statement
prescribed by subsection 1 of this section in the office of
the county clerk[, and]. The county clerk or other officer
responsible for the preparation of the financial statement
shall preserve the same, shall provide an electronic copy of
the data used to create the financial statement without
charge to any newspaper requesting a copy of such data, and
shall cause the same to be available for inspection during
normal business hours on the request of any person, for a
period of five years following the date of filing in his or
her office, after which five-year period these records may
be disposed of according to law unless they are the subject
of a legal suit pending at the expiration of that period.

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

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

[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.]

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

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

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

4. The state auditor shall prepare sample forms for financial statements required by section 50.815 and shall [mail] provide the same to the county clerk of each county of the first [class not having a charter form of
government], second, third, or fourth classification in this state, but failure of the auditor to supply such forms shall not in any way excuse any person from the performance of any duty imposed by this section or by section 50.815. If any county officer fails, neglects, or refuses to comply with the provisions of this section or section 50.815 [he], the county officer shall, in addition to other penalties provided by law, be liable on his or her official bond for dereliction of duty.

55.160. The auditor of each county of the first classification not having a charter form of government and of each county of the second classification shall keep an inventory of all county property under the control and management of the various officers and departments and shall annually take an inventory of such property at an original value of one thousand dollars or more showing the amount, location and estimated value thereof. The auditor shall keep accounts of all appropriations and expenditures made by the county commission, and no warrant shall be drawn or obligation incurred without the auditor's certification that an unencumbered balance, sufficient to pay the same, remain in the appropriate account or in the anticipated revenue fund against which such warrant or obligation is to be charged. The auditor shall audit the accounts of all officers of the county annually or upon their retirement from office. The auditor shall audit, examine and adjust all accounts, demands, and claims of every kind and character presented for payment against the county, and shall in the auditor's discretion approve to the county commission of the county all lawful, true, just and legal accounts, demands and claims of every kind and character payable out of the county revenue or out of any county funds
before the same shall be allowed and a warrant issued therefor by the commission. Whenever the auditor thinks it necessary to the proper examination of any account, demand or claim, the auditor may examine the parties, witnesses, and others on oath or affirmation touching any matter or circumstance in the examination of such account, demand or claim before the auditor allows same. The auditor shall not be personally liable for any cost for any proceeding instituted against the auditor in the auditor's official capacity. The auditor shall keep a correct account between the county and all county and township officers, and shall examine all records and settlements made by them for and with the county commission or with each other, and the auditor shall, whenever the auditor desires, have access to all books, county records or papers kept by any county or township officer or road overseer. The auditor shall, during the first four days of each month, strike a balance in the case of each county and township officer, showing the amount of money collected by each, the amount of money due from each to the county, and the amount of money due from any source whatever to such office, and the auditor shall include in such balance any fees that have been returned to the county commission or to the auditor as unpaid and which since having been returned have been collected. Upon request, the auditor shall have access to and the ability to audit and examine claims of every kind and character for which a county officer has a fiduciary duty.

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

<table>
<thead>
<tr>
<th>Assessed Valuation</th>
<th>Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>$18,000,000 to 40,999,999</td>
<td>$8,000</td>
</tr>
<tr>
<td>41,000,000 to 53,999,999</td>
<td>8,500</td>
</tr>
<tr>
<td>54,000,000 to 65,999,999</td>
<td>9,000</td>
</tr>
<tr>
<td>66,000,000 to 85,999,999</td>
<td>9,500</td>
</tr>
<tr>
<td>86,000,000 to 99,999,999</td>
<td>10,000</td>
</tr>
<tr>
<td>100,000,000 to 130,999,999</td>
<td>11,000</td>
</tr>
<tr>
<td>131,000,000 to 159,999,999</td>
<td>12,000</td>
</tr>
<tr>
<td>160,000,000 to 189,999,999</td>
<td>13,000</td>
</tr>
<tr>
<td>190,000,000 to 249,999,999</td>
<td>14,000</td>
</tr>
<tr>
<td>250,000,000 to 299,999,999</td>
<td>15,000</td>
</tr>
<tr>
<td>300,000,000 or more</td>
<td>16,000</td>
</tr>
</tbody>
</table>

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

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

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

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

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

140.170. 1. Except for lands described in subsection 7 of this section, the county collector shall cause a copy of the list of delinquent lands and lots to be printed in some newspaper of general circulation published in the county for three consecutive weeks, one insertion weekly, before the sale, the last insertion to be at least fifteen days prior to the fourth Monday in August.

2. In addition to the names of all record owners or the names of all owners appearing on the land tax book it is only necessary in the printed and published list to state in the aggregate the amount of taxes, penalty, interest and cost due thereon, each year separately stated.

3. To the list shall be attached and in like manner printed and published a notice of said lands and lots stating that said land and lots will be sold at public auction to discharge the taxes, penalty, interest, and costs due thereon at the time of sale in or adjacent to the courthouse of such county, on the fourth Monday in August next thereafter, commencing at ten o'clock of said day and continuing from day to day thereafter until all are offered. Such auction may also be conducted by electronic media, including the internet, at the same time and at the discretion of the county collector.

4. The county collector, on or before the day of sale, shall insert at the foot of the list on his or her record a copy of the notice and certify on his or her record immediately following the notice the name of the newspaper of the county in which the notice was printed and published and the dates of insertions thereof in the newspaper.
5. The expense of such printing shall be paid out of the county treasury and shall not exceed the rate provided for in chapter 493, relating to legal publications, notices and advertisements, and the cost of printing at the rate paid by the county shall be taxed as part of the costs of the sale of any land or lot contained in the list.

6. The county collector shall cause the affidavit of the printer, editor or publisher of the newspaper in which the list of delinquent lands and notice of sale was published, as provided by section 493.060, with the list and notice attached, to be recorded in the office of the recorder of deeds of the county, and the recorder shall not charge or receive any fees for recording the same.

7. The county collector may have a separate list of such lands, without legal descriptions or the names of the record owners, printed in a newspaper of general circulation published in such county for three consecutive weeks before the sale of such lands for a parcel or lot of land that:

   (1) Has an assessed value of one thousand five hundred dollars or less and has been advertised previously; or

   (2) Is a lot in a development of twenty or more lots and such lot has an assessed value of one thousand five hundred dollars or less.

The notice shall state that legal descriptions and the names of the record owners of such lands shall be posted at any county courthouse within the county and the office of the county collector.

8. If, in the opinion of the county collector, an adequate legal description of the delinquent land and lots cannot be obtained through researching the documents available through the recorder of deeds, the collector may
commission a professional land surveyor to prepare an adequate legal description of the delinquent land and lots in question. The costs of any commissioned land survey deemed necessary by the county collector shall be taxed as part of the costs of the sale of any land or lots contained in the list prepared under this section.

140.190. 1. On the day mentioned in the notice, the county collector shall commence the sale of such lands, and shall continue the same from day to day until each parcel assessed or belonging to each person assessed shall be sold as will pay the taxes, interest and charges thereon, or chargeable to such person in said county.

2. The person or land bank agency offering at said sale, whether in person or by electronic media, to pay the required sum for a tract shall be considered the purchaser of such land; provided, no sale shall be made to any person or designated agent who is currently delinquent on any tax payments on any property, other than a delinquency on the property being offered for sale, and who does not sign an affidavit stating such at the time of sale. Failure to sign such affidavit as well as signing a false affidavit may invalidate such sale. No bid shall be received from any person not a resident of the state of Missouri or a foreign corporation or entity all deemed nonresidents. A nonresident shall file with said collector an agreement in writing consenting to the jurisdiction of the circuit court of the county in which such sale shall be made, and also filing with such collector an appointment of some citizen of said county as agent of said nonresident, and consenting that service of process on such agent shall give such court jurisdiction to try and determine any suit growing out of or connected with such sale for taxes. After the delinquent
auction sale, any certificate of purchase shall be issued to the agent. After meeting the requirements of section 140.405, the property shall be conveyed to the agent on behalf of the nonresident, and the agent shall thereafter convey the property to the nonresident.

3. All such written consents to jurisdiction and selective appointments shall be preserved by the county collector and shall be binding upon any person or corporation claiming under the person consenting to jurisdiction and making the appointment herein referred to; provided further, that in the event of the death, disability or refusal to act of the person appointed as agent of said nonresident the county clerk shall become the appointee as agent of said nonresident.

4. No person residing in any home rule city with more than seventy-one thousand but fewer than seventy-nine thousand inhabitants shall be eligible to offer to purchase lands under this section unless such person has, no later than ten days before the sale date, demonstrated to the satisfaction of the official charged by law with conducting the sale that the person is not the owner of any parcel of real property that has two or more violations of the municipality's building or housing codes. A prospective bidder may make such a demonstration by presenting statements from the appropriate collection and code enforcement officials of the municipality. This subsection shall not apply to any taxing authority or land bank agency, and entities shall be eligible to bid at any sale conducted under this section without making such a demonstration.

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

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

   1. Zero to five letters: salary shall be a minimum of seven thousand five hundred dollars;
   2. Six to fifteen letters: salary shall be a minimum of fifteen thousand dollars;
   3. Sixteen to twenty-five letters: salary shall be a minimum of twenty thousand dollars;
   4. Twenty-six to thirty-nine letters: salary shall be a minimum of twenty-five thousand dollars;
   5. Public administrators with forty or more letters shall be considered full-time county officials and shall be paid according to the assessed valuation schedule set forth below:

<table>
<thead>
<tr>
<th>Assessed Valuation</th>
<th>Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>$8,000,000 to 40,999,999</td>
<td>$29,000</td>
</tr>
<tr>
<td>$41,000,000 to 53,999,999</td>
<td>$30,000</td>
</tr>
</tbody>
</table>
The public administrator in the city of St. Louis shall receive a salary not less than sixty-five thousand dollars;

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

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

4. Notwithstanding subsection 2 or 5 of this section, upon majority approval by the salary commission, a public administrator may be paid according to the assessed valuation schedule set forth in subdivision (5) of subsection 2 of this section. If the salary commission elects to pay a public administrator according to the assessed valuation schedule, the salary commission shall not elect to change at any future time to pay the public administrator's office according to the average number of open letters in lieu of paying them according to the assessed valuation schedule.

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

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

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

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

(2) For purposes of this subsection:
(a) "Letter of conservatorship" means the appointment
of a conservatorship of an estate by the court to a
protectee adjudged to be disabled;
(b) "Letter of guardianship" means the appointment of
a guardianship by the court to a ward adjudged to be
incapacitated.

[50.800. 1. On or before the first Monday
in March of each year, the county commission of
each county of the second, third, or fourth
class shall prepare and publish in some
newspaper as provided for in section 493.050, if
there is one, and if not by notices posted in at
least ten places in the county, a detailed
financial statement of the county for the year
ending December thirty-first, preceding.
2. The statement shall show the bonded
debt of the county, if any, kind of bonds, date
of maturity, interest rate, rate of taxation
levied for interest and sinking fund and
authority for the levy, the total amount of
interest and sinking fund that has been
collected and interest and sinking fund on hand
in cash.

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

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

5. The statement shall show receipts or
revenues into each and every fund separately.
Each fund shall show the beginning balance of
each fund; each source of revenue; the total
amount received from each source of revenue; the
total amount available in each fund; the total
amount of disbursements or expenditures from
each fund and the ending balance of each fund as
of December thirty-first. The total receipts or
revenues for the year into all funds shall be
shown in the recapitulation. In counties with
the township form of government, each township
shall be considered a fund pursuant to this
subsection.

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

7. Warrants issued to pay for the service
of election judges and clerks of elections shall
be in the following form:
Names of judges and clerks of elections at
$____ per day (listing the names run in and
not listing each name by lines, and at the end
of the list of names giving the total of the
amount of all the warrants issued for such
election services).

8. Warrants issued to pay for the service
of jurors shall be in the following form:
Names of jurors at $ per day (listing
the names run in and not listing each name by
lines, and at the end of the list of names
giving the total of the amount of all the
warrants issued for such election service).

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

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

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

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

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

14. Warrants issued to each telephone
company shall be brought into one call for each
office in the following form:
(Name of Telephone Company for
office and total amount of warrants issued).

15. Warrants issued to the postmaster for
postage shall be brought into one call for each
office in the following form:
(Postmaster for office and total
amount of warrants issued).

16. Disbursements or expenditures by road
districts shall show the warrants, if warrants
have been issued in the same manner as provided
for in subsection 5 of this section. If money
has been disbursed or expended by overseers the
financial statement shall show the total paid by
the overseer to each person for the year, and
the purpose of each payment. Receipts or
revenues into the county distributive school
fund shall be listed in detail, disbursements or
expenditures shall be listed and the amount of
each disbursement or expenditure. If any taxes
have been levied by virtue of Section 12(a) of
Article X of the Constitution of Missouri the
financial statement shall contain the following:
By virtue and authority of the
discretionary power conferred upon the county
commissions of the several counties of this
state to levy a tax of not to exceed 35 cents on
the $100 assessed valuation the county
commission of County did for the year
covered by this report levy a tax rate of ______ cents on the $100 assessed valuation which said tax amounted to $______ and was disbursed or expended as follows:

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

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

I, __________, the duly authorized agent appointed by the county commission of ______ County, state of Missouri, to prepare for publication the financial statement as required by section 50.800, RSMo, hereby certify that I have diligently checked the records of the county and that the above and foregoing is a complete and correct statement of every item of information required in section 50.800, RSMo, for the year ending December 31, ______, and especially have I checked every receipt from every source whatsoever and every disbursement or expenditure of every kind and to whom and for what each such disbursement or expenditure was made and that each receipt or revenue and disbursement or expenditure is accurately shown. (If for any reason complete and accurate information is not given the following shall be added to the certificate.) Exceptions: The above report is incomplete because proper information was not available in the following records which are in the keeping of the following officer or officers. The person designated to prepare the financial statement shall give in detail any incomplete data called for by this section.  

Date ______

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

Or if no one has been designated said statement having been prepared by the county clerk, the signature shall be in the following form:

Clerk of the county commission and ex officio officer designated to prepare financial statement required by section 50.800, RSMo.

18. Any person falsely certifying to any fact covered by the certificate is liable on his bond and upon conviction of falsely certifying
to any fact covered by the certificate is guilty of a misdemeanor and punishable by a fine of not less than two hundred dollars or more than one thousand dollars or by imprisonment in the county jail for not less than thirty days nor more than six months or by both fine and imprisonment. Any person charged with the responsibility of preparing the financial report who willfully or knowingly makes a false report of any record, is, in addition to the penalty otherwise provided for in this law, deemed guilty of a felony and upon conviction shall be sentenced to the penitentiary for not less than two years nor more than five years.

[50.810. 1. The statement shall be printed in not less than 8-point type, but not more than the smallest point type over 8-point type available and in the standard column width measure that will take the least space. 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 the other in the office of the commission. The county commission shall not pay the publisher until proof of publication is filed with the commission and shall not pay the person designated to prepare the statement for the preparation of the copy for the statement until the state auditor notifies the commission that proof of publication has been received and that it complies with the requirements of this section.

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

3. The state auditor shall notify the county treasurer immediately of the receipt of the proof of publication of the statement. After the first of April of each year the county treasurer shall not pay or enter for protest any warrant for the pay of any commissioner of any county commission until notice is received from the state auditor that the required proof of
publication has been filed. Any county treasurer paying or entering for protest any warrant for any commissioner of the county commission prior to the receipt of such notice from the state auditor shall be liable on his official bond therefor.

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