

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,
2 50.820, 55.160, 58.095, 58.200, 140.170, 140.190, 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3 RSMo, are repealed and nine new sections enacted in lieu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, 55.160,
5 58.095, 58.200, 140.170, 140.190, 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.

55.160. The auditor of each county of the first
2 classification not having a charter form of government and
3 of each county of the second classification shall keep an
4 inventory of all county property under the control and
5 management of the various officers and departments and shall
6 annually take an inventory of such property at an original
7 value of one thousand dollars or more showing the amount,
8 location and estimated value thereof. The auditor shall
9 keep accounts of all appropriations and expenditures made by
10 the county commission, and no warrant shall be drawn or
11 obligation incurred without the auditor's certification that
12 an unencumbered balance, sufficient to pay the same, remain
13 in the appropriate account or in the anticipated revenue
14 fund against which such warrant or obligation is to be
15 charged. The auditor shall audit the accounts of all
16 officers of the county annually or upon their retirement
17 from office. The auditor shall audit, examine and adjust
18 all accounts, demands, and claims of every kind and
19 character presented for payment against the county, and
20 shall in the auditor's discretion approve to the county
21 commission of the county all lawful, true, just and legal
22 accounts, demands and claims of every kind and character
23 payable out of the county revenue or out of any county funds

24 before the same shall be allowed and a warrant issued
25 therefor by the commission. Whenever the auditor thinks it
26 necessary to the proper examination of any account, demand
27 or claim, the auditor may examine the parties, witnesses,
28 and others on oath or affirmation touching any matter or
29 circumstance in the examination of such account, demand or
30 claim before the auditor allows same. The auditor shall not
31 be personally liable for any cost for any proceeding
32 instituted against the auditor in the auditor's official
33 capacity. The auditor shall keep a correct account between
34 the county and all county and township officers, and shall
35 examine all records and settlements made by them for and
36 with the county commission or with each other, and the
37 auditor shall, whenever the auditor desires, have access to
38 all books, county records or papers kept by any county or
39 township officer or road overseer. The auditor shall,
40 during the first four days of each month, strike a balance
41 in the case of each county and township officer, showing the
42 amount of money collected by each, the amount of money due
43 from each to the county, and the amount of money due from
44 any source whatever to such office, and the auditor shall
45 include in such balance any fees that have been returned to
46 the county commission or to the auditor as unpaid and which
47 since having been returned have been collected. **Upon**
48 **request, the auditor shall have access to and the ability to**
49 **audit and examine claims of every kind and character for**
50 **which a county officer has a fiduciary 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:

Assessed Valuation	Salary
\$18,000,000 to 40,999,999	\$8,000
41,000,000 to 53,999,999	8,500
54,000,000 to 65,999,999	9,000
66,000,000 to 85,999,999	9,500
86,000,000 to 99,999,999	10,000
100,000,000 to 130,999,999	11,000
131,000,000 to 159,999,999	12,000
160,000,000 to 189,999,999	13,000
190,000,000 to 249,999,999	14,000
250,000,000 to 299,999,999	15,000
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.**

140.170. 1. Except for lands described in subsection
2 7 of this section, the county collector shall cause a copy
3 of the list of delinquent lands and lots to be printed in
4 some newspaper of general circulation published in the
5 county for three consecutive weeks, one insertion weekly,
6 before the sale, the last insertion to be at least fifteen
7 days prior to the fourth Monday in August.

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

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

24 4. The county collector, on or before the day of sale,
25 shall insert at the foot of the list on his or her record a
26 copy of the notice and certify on his or her record
27 immediately following the notice the name of the newspaper
28 of the county in which the notice was printed and published
29 and the dates of insertions thereof in the newspaper.

30 5. The expense of such printing shall be paid out of
31 the county treasury and shall not exceed the rate provided
32 for in chapter 493, relating to legal publications, notices
33 and advertisements, and the cost of printing at the rate
34 paid by the county shall be taxed as part of the costs of
35 the sale of any land or lot contained in the list.

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

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

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

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

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

57 8. If, in the opinion of the county collector, an
58 adequate legal description of the delinquent land and lots
59 cannot be obtained through researching the documents
60 available through the recorder of deeds, the collector may

61 commission a professional land surveyor to prepare an
62 adequate legal description of the delinquent land and lots
63 in question. The costs of any commissioned land survey
64 deemed necessary by the county collector shall be taxed as
65 part of the costs of the sale of any land or lots contained
66 in the list prepared under this section.

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

7 2. The person or land bank agency offering at said
8 sale, **whether in person or by electronic media**, to pay the
9 required sum for a tract shall be considered the purchaser
10 of such land; provided, no sale shall be made to any person
11 or designated agent who is currently delinquent on any tax
12 payments on any property, other than a delinquency on the
13 property being offered for sale, and who does not sign an
14 affidavit stating such at the time of sale. Failure to sign
15 such affidavit as well as signing a false affidavit may
16 invalidate such sale. No bid shall be received from any
17 person not a resident of the state of Missouri or a foreign
18 corporation or entity all deemed nonresidents. A
19 nonresident shall file with said collector an agreement in
20 writing consenting to the jurisdiction of the circuit court
21 of the county in which such sale shall be made, and also
22 filing with such collector an appointment of some citizen of
23 said county as agent of said nonresident, and consenting
24 that service of process on such agent shall give such court
25 jurisdiction to try and determine any suit growing out of or
26 connected with such sale for taxes. After the delinquent

27 auction sale, any certificate of purchase shall be issued to
28 the agent. After meeting the requirements of section
29 140.405, the property shall be conveyed to the agent on
30 behalf of the nonresident, and the agent shall thereafter
31 convey the property to the nonresident.

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

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

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:

Assessed Valuation	Salary
\$ 8,000,000 to 40,999,999	\$29,000
\$ 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 **upon majority approval by the salary commission, a public**
74 **administrator may be paid according to the assessed**
75 **valuation schedule set forth in subdivision (5) of**
76 **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
interest and sinking fund that has been

16 collected and interest and sinking fund on hand
17 in cash.

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

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

41 5. The statement shall show receipts or
42 revenues into each and every fund separately.
43 Each fund shall show the beginning balance of
44 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 _____
169 which are in the keeping of the _____
170 following officer or officers. The person
171 designated to prepare the financial
172 statement shall give in detail any _____
173 incomplete data called for by this section.
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
16 until the state auditor notifies the commission
17 that proof of publication has been received and
18 that it complies with the requirements of this
19 section.

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

36 3. The state auditor shall notify the
37 county treasurer immediately of the receipt of
38 the proof of publication of the statement.
39 After the first of April of each year the county
40 treasurer shall not pay or enter for protest any
41 warrant for the pay of any commissioner of any
42 county commission until notice is received from
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.]

✓