

SENATE BILL NO. 1781

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BURGER.

7457S.011

KRISTINA MARTIN, Secretary

AN ACT

To repeal sections 49.082, 50.327, 50.334, 51.281, 52.269, 53.082, 54.261, 54.320, 55.091, and 473.742, RSMo, and to enact in lieu thereof ten new sections relating to compensation for elected county officials.

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

Section A. Sections 49.082, 50.327, 50.334, 51.281, 2 52.269, 53.082, 54.261, 54.320, 55.091, and 473.742, RSMo, are 3 repealed and ten new sections enacted in lieu thereof, to be 4 known as sections 49.082, 50.327, 50.334, 51.281, 52.269, 5 53.082, 54.261, 54.320, 55.091, and 473.742, to read as follows:

49.082. 1. A county commissioner in any county, other 2 than in a first classification chartered county or a first 3 classification county not having a charter form of 4 government and not containing any part of a city with a 5 population of three hundred thousand or more, shall, subject 6 to any other adjustment otherwise provided in this section, 7 receive an annual salary computed as set forth in the 8 following schedule. The assessed valuation factor shall be 9 the amount thereof as shown for the year next preceding the 10 computation. The provisions of this section shall not 11 permit or require a reduction in the amount of compensation 12 being paid for the office of commissioner on January 1, 13 1997. **After August 28, 2026, the amount of salary based 14 upon assessed valuation shall be computed according to the**

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

15 following schedule, but shall not take effect and be
 16 implemented until the first day of the next term of office
 17 for the newly elected or re-elected county official:

	Assessed Valuation	Salary
19	[\$18,000,000 to 40,999,999	\$19,140
20	41,000,000 to 53,999,999	19,800
21	54,000,000 to 65,999,999	21,120
22	66,000,000 to 85,999,999	22,440
23	86,000,000 to 99,999,999	23,760
24	100,000,000 to 130,999,999	25,080
25	131,000,000 to 159,999,999	26,400
26	160,000,000 to 189,999,999	27,060
27	190,000,000 to 249,999,999	27,390
28	250,000,000 to 299,999,999	28,380
29	300,000,000 or more	29,700]
30	Under \$51,000,000	\$23,800
31	51,000,000 to 100,000,000	25,800
32	100,000,001 to 150,000,000	27,800
33	150,000,001 to 200,000,000	29,800
34	200,000,001 to 250,000,000	31,700
35	250,000,001 to 300,000,000	33,700
36	300,000,001 to 350,000,000	35,700

37	350,000,001 to 400,000,000	37,700
38	400,000,001 to 450,000,000	39,700
39	450,000,001 to 500,000,000	41,600
40	500,000,001 to 550,000,000	43,600
41	550,000,001 to 600,000,000	45,600
42	600,000,001 to 1,000,000,000	47,600
43	1,000,000,001 to 5,000,000,000	49,600
44	5,000,000,001 to 10,000,000,000	51,500
45	10,000,000,001 or more	53,500

46 2. In addition to any compensation provided pursuant
 47 to subsection 1 of this section, the presiding commissioner
 48 of any county not having a charter form of government shall
 49 receive two thousand dollars annual salary.

50 3. Two thousand dollars of the salary authorized in
 51 this section shall be payable to a commissioner only if the
 52 commissioner has completed at least twenty hours of
 53 classroom instruction each calendar year relating to the
 54 operations of the commissioner's office when approved by a
 55 professional association of the county commissioners of
 56 Missouri unless [exempted from the training] **an alternative**
 57 **option is approved** by the professional association. The
 58 professional association approving the program shall provide
 59 a certificate of completion to each commissioner who
 60 completes the training program and shall send a list of
 61 certified commissioners to the treasurer of each county.
 62 Expenses incurred for attending the training session may be

63 reimbursed to a county commissioner in the same manner as
64 other expenses as may be appropriated for that purpose.

65 4. A county commissioner in any county, other than a
66 first classification charter county or a first
67 classification county not having a charter form of
68 government and not containing any part of a city with a
69 population of three hundred thousand or more, shall not,
70 except upon a two-thirds vote of all the members of the
71 salary commission, receive an annual compensation in an
72 amount less than the total compensation being received for
73 the office of county commissioner or presiding commissioner
74 respectively for the particular county for services rendered
75 or performed on the date the salary commission votes.

50.327. 1. Notwithstanding any other provisions of
2 law to the contrary, **after August 28, 2026, and effective on**
3 **the first day of the next term of office for any newly**
4 **elected or re-elected county official** the salary schedules
5 contained in sections 49.082, 50.334, 50.343, 51.281,
6 51.282, 52.269, 53.082, 53.083, 54.261, 54.320, 55.091,
7 56.265, 58.095, and 473.742 shall be set as a base schedule
8 for those county officials. Except when it is necessary to
9 increase newly elected or reelected county officials'
10 salaries, in accordance with Section 13, Article VII,
11 Constitution of Missouri, to comply with the requirements of
12 this section, the salary commission in all counties except
13 charter counties in this state shall be responsible for the
14 computation of salaries of all county officials; provided,
15 however, that any percentage salary adjustments in a county
16 shall be equal for all such officials in that county **and any**
17 **salary adjustment after August 28, 2026 shall not decrease**
18 **the current salary of any official. To the extent that the**
19 **current salary of any official exceeds the amount set forth**

20 in the salary schedules contained in sections 49.082,
 21 50.334, 50.343, 51.281, 52.269, 53.082, 53.083, 54.261,
 22 54.320, 55.091, 56.265, 58.095, and 473.742 as of August 28,
 23 2026, such salary may only be increased as a result of
 24 further increases to assessed value as set forth in the
 25 respective salary schedules, or as provided by section
 26 50.333.

27 2. In addition to the amounts set forth in the salary
 28 schedules contained in sections 49.082, 50.334, 50.343,
 29 51.281, 52.282, 52.269, 53.082, 53.083, 54.261, 54.320,
 30 55.091, 56.265, 58.095, and 473.742, salaries shall be
 31 adjusted each year on the anniversary date of each
 32 official's current term for any change in the last completed
 33 assessment based on the following calculation:

34 (1) Determine the difference between the last
 35 completed assessed value for the county minus the assessed
 36 value for the county for the year prior to the last
 37 completed assessed value;

38 (2) Divide the difference by the amount of the last
 39 completed assessed value to determine the annual assessed
 40 value growth;

41 (3) Multiply the annual assessed value growth by the
 42 following amount:

43 Annual Assessed Value	Amount
44 Growth	
45 Negative	No Change
46 0 - 2.99%	1
47 3.00 - 5.99%	0.5
48 6.00 - 6.99%	0.33

49	7.00 - 7.99%	0.25
50	8.00 - 9.99%	0.20
51	10% plus	.013

52 (4) Multiply the product of the calculation set forth
 53 in subdivision (3) of this subsection by the official's
 54 current salary; and

55 (5) Add the product of the calculation set forth in
 56 subdivision (4) of this subsection to the current salary
 57 amount, which shall constitute the adjusted salary for each
 58 official. In no event shall adjustments made pursuant to
 59 this subsection equal or exceed the salary for the next
 60 highest assessed valuation contained in sections 49.082,
 61 50.334, 50.343, 51.281, 52.282, 52.269, 53.082, 53.083,
 62 54.261, 54.320, 55.091, 56.265, 58.095, and 473.742.

63 3. Upon majority approval of the salary commission,
 64 the annual compensation of part-time prosecutors contained
 65 in section 56.265 and the county offices contained in
 66 sections 49.082, 50.334, 50.343, 51.281, 51.282, 52.269,
 67 53.082, 53.083, 54.261, 54.320, 55.091, 58.095, and 473.742
 68 may be increased [by up to two thousand dollars] greater
 69 than the compensation provided by the salary schedules;
 70 provided, however, that any vote to increase compensation be
 71 effective for all county offices in that county subject to
 72 the salary commission.

73 [3.] 4. Upon the majority approval of the salary
 74 commission, the annual compensation of a county coroner of
 75 any county not having a charter form of government as
 76 provided in section 58.095 may be increased up to fourteen
 77 thousand dollars greater than the compensation provided by
 78 the salary schedule of such section.

79 [4.] 5. The salary commission of any county of the
80 third classification may amend the base schedules for the
81 computation of salaries for county officials referenced in
82 subsection 1 of this section to include assessed valuation
83 factors in excess of three hundred million dollars; provided
84 that the percentage of any adjustments in assessed valuation
85 factors shall be equal for all such officials in that county.

50.334. 1. In all counties, except counties of the
2 first classification having a charter form of government and
3 counties of the first classification not having a charter
4 form of government and not containing any part of a city
5 with a population of three hundred thousand or more, each
6 recorder of deeds, if the recorder's office is separate from
7 that of the circuit clerk, shall receive as total
8 compensation for all services performed by the recorder,
9 except as provided pursuant to section 50.333, an annual
10 salary which shall be computed on an assessed valuation
11 basis as set forth in the following schedule. The assessed
12 valuation factor shall be the amount thereof as computed for
13 the year next preceding the computation. The county
14 recorder of deeds whose office is separate from that of the
15 circuit clerk in any county, other than a county of the
16 first classification having a charter form of government or
17 a county of the first classification not having a charter
18 form of government and not containing any part of a city
19 with a population of three hundred thousand or more, shall
20 not, except upon two-thirds vote of all the members of the
21 salary commission, receive an annual compensation in an
22 amount less than the total compensation being received for
23 the office of county recorder of deeds in the particular
24 county for services rendered or performed on January 1,
25 1997. **After August 28, 2026, the amount of salary based**

26 upon assessed valuation shall be computed according to the
 27 following schedule, but shall not take effect and be
 28 implemented until the first day of the next term of office
 29 for the newly elected or re-elected county official:

Assessed Valuation	Salary
[\$ 8,000,000 to 40,999,999	\$29,000
41,000,000 to 53,999,999	30,000
54,000,000 to 65,999,999	32,000
66,000,000 to 85,999,999	34,000
86,000,000 to 99,999,999	36,000
100,000,000 to 130,999,999	38,000
131,000,000 to 159,999,999	40,000
160,000,000 to 189,999,999	41,000
190,000,000 to 249,999,999	41,500
250,000,000 to 299,999,999	43,000
300,000,000 or more	45,000]
Under \$51,000,000	\$36,100
51,000,000 to 100,000,000	39,100
100,000,001 to 150,000,000	42,100
150,000,001 to 200,000,000	45,100
200,000,001 to 250,000,000	48,100
250,000,001 to 300,000,000	51,100
300,000,001 to 350,000,000	54,100

49	350,000,001	to	400,000,000	57,100
50	400,000,001	to	450,000,000	60,100
51	450,000,001	to	500,000,000	63,100
52	500,000,001	to	550,000,000	66,100
53	550,000,001	to	600,000,000	69,100
54	600,000,001	to	1,000,000,000	72,100
55	1,000,000,001	to	5,000,000,000	75,100
56	5,000,000,001	to	10,000,000,000	78,100
57	10,000,000,001 or more			81,100

58 2. Two thousand dollars of the salary authorized in
 59 this section shall be payable to the recorder only if he has
 60 completed at least twenty hours of classroom instruction
 61 each calendar year relating to the operations of the
 62 recorder's office when approved by a professional
 63 association of the county recorders of deeds of Missouri
 64 unless [exempted from the training] **an alternative option is**
 65 **approved** by the professional association. The professional
 66 association approving the program shall provide a
 67 certificate of completion to each recorder who completes the
 68 training program and shall send a list of certified
 69 recorders to the treasurer of each county. Expenses
 70 incurred for attending the training session shall be
 71 reimbursed to the county recorder in the same manner as
 72 other expenses as may be appropriated for that purpose.

51.281. 1. The county clerk in any county, other than
 2 in a first classification county, shall receive an annual
 3 salary computed as set forth in the following schedule. The

4 assessed valuation factor shall be the amount thereof as
 5 shown for the year next preceding the computation. The
 6 provisions of this section shall not permit or require a
 7 reduction in the amount of compensation being paid for the
 8 office of clerk on January 1, 1997. **After August 28, 2026,**
 9 **the amount of salary based upon assessed valuation shall be**
 10 **computed according to the following schedule, but shall not**
 11 **take effect and be implemented until the first day of the**
 12 **next term of office for the newly elected or re-elected**
 13 **county official:**

Assessed Valuation	Salary
[\$18,000,000 to 40,999,999	\$29,000
41,000,000 to 53,999,999	30,000
54,000,000 to 65,999,999	32,000
66,000,000 to 85,999,999	34,000
86,000,000 to 99,999,999	36,000
100,000,000 to 130,999,999	38,000
131,000,000 to 159,999,999	40,000
160,000,000 to 189,999,999	41,000
190,000,000 to 249,999,999	41,500
250,000,000 to 299,999,999	43,000
300,000,000 or more	45,000]
Under \$51,000,000	\$36,100
51,000,000 to 100,000,000	39,100

28	100,000,001 to 150,000,000	42,100
29	150,000,001 to 200,000,000	45,100
30	200,000,001 to 250,000,000	48,100
31	250,000,001 to 300,000,000	51,100
32	300,000,001 to 350,000,000	54,100
33	350,000,001 to 400,000,000	57,100
34	400,000,001 to 450,000,000	60,100
35	450,000,001 to 500,000,000	63,100
36	500,000,001 to 550,000,000	66,100
37	550,000,001 to 600,000,000	69,100
38	600,000,001 to 1,000,000,000	72,100
39	1,000,000,001 to 5,000,000,000	75,100
40	5,000,000,001 to 10,000,000,000	78,100
41	10,000,000,001 or more	81,100

42 2. Two thousand dollars of the salary authorized in
 43 this section shall be payable to the clerk only if the clerk
 44 has completed at least twenty hours of classroom instruction
 45 each calendar year relating to the operations of the clerk's
 46 office when approved by a professional association of the
 47 county clerks of Missouri unless [exempted from the
 48 training] **an alternative option is approved** by the
 49 professional association. The professional association
 50 approving the program shall provide a certificate of
 51 completion to each clerk who completes the training program
 52 and shall send a list of certified clerks to the treasurer

53 of each county. Expenses incurred for attending the
54 training session may be reimbursed to the county clerk in
55 the same manner as other expenses as may be appropriated for
56 that purpose.

57 3. The county clerk may retain any fees to which he is
58 entitled for services performed in the issuance of fish and
59 game licenses or permits.

60 4. The county clerk in any county, other than a first
61 classification charter county or a first classification
62 county not having a charter form of government and not
63 containing any part of a city with a population of three
64 hundred thousand or more, shall not, except upon two-thirds
65 vote of all the members of the salary commission, receive an
66 annual compensation in an amount less than the total
67 compensation being received for the office of county clerk
68 in the particular county for services rendered or performed
69 on the date the salary commission votes.

52.269. 1. In all counties, except first
2 classification counties having a charter form of government
3 and first classification counties not having a charter form
4 of government and not containing any part of a city with a
5 population of three hundred thousand or more, the county
6 collector shall receive an annual salary which shall be paid
7 in equal monthly installments by the county. The salary
8 shall be computed on an assessed valuation basis as provided
9 in this subsection. The assessed valuation factor shall be
10 the amount as shown for the year next preceding the annual
11 salary computation. A county collector subject to the
12 provisions of this section shall not receive an annual
13 compensation less than the total compensation being received
14 by the county collector in that county for services rendered
15 or performed for the period beginning March 1, 1987, and

16 ending February 29, 1988. The county collector shall
 17 receive the same percentage adjustments provided by the
 18 county salary commissions for county officers in that county
 19 pursuant to section 50.333. The provisions of this section
 20 shall not permit or require a reduction in the amount of
 21 compensation being paid for the office of county collector
 22 on January 1, 1997, or less than the total compensation
 23 being received for the services rendered or performed for
 24 the period beginning March 1, 1987, and ending February 29,
 25 1988. [The salary shall be computed on the basis of the
 26 following schedule] **After August 28, 2026, the amount of**
 27 **salary based upon assessed valuation shall be computed**
 28 **according to the following schedule, but shall not take**
 29 **effect and be implemented until the first day of the next**
 30 **term of office for the newly elected or re-elected county**
 31 **official:**

Assessed Valuation	Salary
[\$18,000,000 to 40,999,999	\$29,000
41,000,000 to 53,999,999	30,000
54,000,000 to 65,999,999	32,000
66,000,000 to 85,999,999	34,000
86,000,000 to 99,999,999	36,000
100,000,000 to 130,999,999	38,000
131,000,000 to 159,999,999	40,000
160,000,000 to 189,999,999	41,000
190,000,000 to 249,999,999	41,500

42	250,000,000	to	299,999,999	43,000
43	300,000,000	or	more	45,000]
44	Under \$51,000,000			\$36,100
45	51,000,000	to	100,000,000	39,100
46	100,000,001	to	150,000,000	42,100
47	150,000,001	to	200,000,000	45,100
48	200,000,001	to	250,000,000	48,100
49	250,000,001	to	300,000,000	51,100
50	300,000,001	to	350,000,000	54,100
51	350,000,001	to	400,000,000	57,100
52	400,000,001	to	450,000,000	60,100
53	450,000,001	to	500,000,000	63,100
54	500,000,001	to	550,000,000	66,100
55	550,000,001	to	600,000,000	69,100
56	600,000,001	to	1,000,000,000	72,100
57	1,000,000,001	to	5,000,000,000	75,100
58	5,000,000,001	to	10,000,000,000	78,100
59	10,000,000,001 or more			81,100

60 2. Two thousand dollars of the salary authorized in
 61 this section shall be payable to the collector only if the
 62 collector has completed at least twenty hours of classroom
 63 instruction each calendar year relating to the operations of
 64 the collector's office when approved by a professional

65 association of the county collectors of Missouri unless
66 [exempted from the training] **an alternative option is**
67 **approved** by the professional association. The professional
68 association approving the program shall provide a
69 certificate of completion to each collector who completes
70 the training program and shall send a list of certified
71 collectors to the treasurer of each county. Expenses
72 incurred for attending the training session may be
73 reimbursed to the county collector in the same manner as
74 other expenses as may be appropriated for that purpose.

75 3. Any provision of law to the contrary
76 notwithstanding, any fee provided for in section 52.250 or
77 52.275, when collected on ditch and levee taxes, shall not
78 be collected on behalf of the county and deposited into the
79 county general revenue fund. Such fee shall be retained by
80 the collector as compensation for his services, in addition
81 to any amount provided for such collector in this section.

82 4. Except as provided in subsection 3 of this section,
83 after the next general election following January 1, 1988,
84 all fees collected by the collector shall be collected on
85 behalf of the county and deposited in the county general
86 revenue fund.

53.082. 1. The county assessor in any county, other
2 than in a first classification county, shall receive an
3 annual salary computed as set forth in the following
4 schedule provided in this subsection. The assessed
5 valuation factor shall be the amount thereof as shown for
6 the year next preceding the computation. The provisions of
7 this section shall not permit or require a reduction in the
8 amount of compensation being paid for the office of assessor
9 on September 1, 1997. **After August 28, 2026, the amount of**
10 **salary based upon assessed valuation shall be computed**

11 according to the following schedule, but shall not take
 12 effect and be implemented until the first day of the next
 13 term of office for the newly elected or re-elected county
 14 official:

Assessed Valuation	Salary
[\$18,000,000 to 40,999,999	\$29,000
41,000,000 to 53,999,999	30,000
54,000,000 to 65,999,999	32,000
66,000,000 to 85,999,999	34,000
86,000,000 to 99,999,999	36,000
100,000,000 to 130,999,999	38,000
131,000,000 to 159,999,999	40,000
160,000,000 to 189,999,999	41,000
190,000,000 to 249,999,999	41,500
250,000,000 to 299,999,999	43,000
300,000,000 or more	45,000]
Under \$51,000,000	\$36,100
51,000,000 to 100,000,000	39,100
100,000,001 to 150,000,000	42,100
150,000,001 to 200,000,000	45,100
200,000,001 to 250,000,000	48,100
250,000,001 to 300,000,000	51,100
300,000,001 to 350,000,000	54,100

34	350,000,001 to 400,000,000	57,100
35	400,000,001 to 450,000,000	60,100
36	450,000,001 to 500,000,000	63,100
37	500,000,001 to 550,000,000	66,100
38	550,000,001 to 600,000,000	69,100
39	600,000,001 to 1,000,000,000	72,100
40	1,000,000,001 to 5,000,000,000	75,100
41	5,000,000,001 to 10,000,000,000	78,100
42	10,000,000,001 or more	81,100

43 2. The compensation for county assessors in second,
 44 third and fourth classification counties for the term of
 45 office beginning September 1, 1997, shall be calculated
 46 pursuant to the salary schedule in this section using the
 47 percentage increase approved by the county salary commission
 48 when establishing the compensation for the office of county
 49 assessor at the salary commission meeting in 1997. This
 50 salary shall become effective on September 1, 1997.

51 3. Two thousand dollars of the salary authorized in
 52 this section shall be payable to the assessor only if the
 53 assessor has completed at least twenty hours of classroom
 54 instruction each calendar year relating to the operations of
 55 the assessor's office when approved by a professional
 56 association of the county assessors of Missouri unless
 57 [exempted from the training] **an alternative option is**
 58 **approved** by the professional association. The professional
 59 association approving the program shall provide a
 60 certificate of completion to each assessor who completes the

61 training program and shall send a list of certified
 62 assessors to the treasurer of each county. Expenses
 63 incurred for attending the training session may be
 64 reimbursed to the county assessor in the same manner as
 65 other expenses as may be appropriated for that purpose.

66 4. The county assessor in any county, except a first
 67 classification county, shall not, except upon two-thirds
 68 vote of all the members of the salary commission, receive an
 69 annual compensation in an amount less than the total
 70 compensation being received for the office of county
 71 assessor in the particular county for services rendered or
 72 performed on the date the salary commission votes.

54.261. 1. The county treasurer in counties of the
 2 first classification, not having a charter form of
 3 government and containing a portion of a city with a
 4 population of three hundred thousand or more, and in
 5 counties of the second, third and fourth classifications of
 6 this state, shall receive as compensation for services
 7 performed by the treasurer an annual salary based upon the
 8 assessed valuation of the county. The provisions of this
 9 section shall not permit or require a reduction, nor shall
 10 require an increase, in the amount of compensation being
 11 paid for the office of treasurer on January 1, 2002.

12 2. **After August 28, 2026**, the amount of salary based
 13 upon assessed valuation shall be computed according to the
 14 following schedule, **but shall not take effect and be**
 15 **implemented until the first day of the next term of office**
 16 **for the newly elected or re-elected county official:**

Assessed Valuation	Salary
[\$18,000,000 to 40,999,999	\$29,000

17
 18

19	41,000,000 to 53,999,999	30,000
20	54,000,000 to 65,999,999	32,000
21	66,000,000 to 85,999,999	34,000
22	86,000,000 to 99,999,999	36,000
23	100,000,000 to 130,999,999	38,000
24	131,000,000 to 159,999,999	40,000
25	160,000,000 to 189,999,999	41,000
26	190,000,000 to 249,999,999	41,500
27	250,000,000 to 299,999,999	43,000
28	300,000,000 or more	45,000]
29	Under \$51,000,000	\$36,100
30	51,000,000 to 100,000,000	39,100
31	100,000,001 to 150,000,000	42,100
32	150,000,001 to 200,000,000	45,100
33	200,000,001 to 250,000,000	48,100
34	250,000,001 to 300,000,000	51,100
35	300,000,001 to 350,000,000	54,100
36	350,000,001 to 400,000,000	57,100
37	400,000,001 to 450,000,000	60,100
38	450,000,001 to 500,000,000	63,100
39	500,000,001 to 550,000,000	66,100

40
41
42
43
44

550,000,001 to 600,000,000	69,100
600,000,001 to 1,000,000,000	72,100
1,000,000,001 to 5,000,000,000	75,100
5,000,000,001 to 10,000,000,000	78,100
10,000,000,001 or more	81,100

45 3. Two thousand dollars of the salary authorized in
46 this section shall be payable to the treasurer only if the
47 treasurer has completed at least twenty hours of classroom
48 instruction each calendar year relating to the operations of
49 the treasurer's office when approved by a professional
50 association of the county treasurers or county collectors of
51 Missouri unless [exempted from the training] **an alternative**
52 **option is approved** by the professional association. The
53 professional association approving the program shall provide
54 a certificate of completion to each treasurer who completes
55 the training program and shall send a list of certified
56 treasurers to the county commission of each county.
57 Expenses incurred for attending the training session shall
58 be reimbursed to the county treasurer in the same manner as
59 other expenses as may be appropriated for that purpose.

60 4. The county treasurer in any county, other than a
61 county of the first classification having a charter form of
62 government or a county of the first classification not
63 having a charter form of government and not containing any
64 part of a city with a population of three hundred thousand
65 or more, shall not, except upon two-thirds vote of all the
66 members of the commission, receive an annual compensation in
67 an amount less than the total compensation being received
68 for the office of county treasurer in the particular county

69 for services rendered or performed on the date the salary
70 commission votes.

71 5. In the event of a vacancy due to death,
72 resignation, or otherwise in the office of treasurer in any
73 county except a county with a charter form of government,
74 and when there is no deputy treasurer, the county commission
75 shall appoint a qualified acting treasurer until such time
76 as the vacancy is filled by the governor pursuant to section
77 105.030 or the elected treasurer returns to work. The
78 county commission shall employ and fix the compensation of
79 clerical and other assistants necessary to enable the
80 interim treasurer to efficiently perform the duties of the
81 office.

54.320. 1. The county collector-treasurer in counties
2 of the third and fourth classifications adopting township
3 organization shall receive an annual salary as set forth in
4 the following schedule. The assessed valuation factor shall
5 be the amount thereof as shown for the year next preceding
6 the computation. A county collector-treasurer subject to
7 the provisions of this section shall not receive an annual
8 compensation less than the total compensation being received
9 by the county treasurer ex officio collector in that county
10 for services rendered or performed for the period beginning
11 March 1, 1987, and ending February 29, 1988. The county
12 collector-treasurer shall receive the same percentage
13 adjustments provided by county salary commissions for county
14 officers in that county pursuant to section 50.333. The
15 provisions of this section shall not permit or require a
16 reduction in the amount of compensation being paid for the
17 office of county treasurer ex officio collector on January
18 1, 1997, or less than the total compensation being received
19 for the services rendered or performed for the period

20 beginning March 1, 1987, and ending February 29, 1988.
 21 **After August 28, 2026, the amount of the salary based upon**
 22 **assessed valuation** shall be computed [on the basis of]
 23 **according to** the following schedule, **but shall not take**
 24 **effect and be implemented until the first day of the next**
 25 **term of office for the newly elected or re-elected county**
 26 **official:**

Assessed Valuation	Salary
[\$18,000,000 to 40,999,999	\$29,000
41,000,000 to 53,999,999	30,000
54,000,000 to 65,999,999	32,000
66,000,000 to 85,999,999	34,000
86,000,000 to 99,999,999	36,000
100,000,000 to 130,999,999	38,000
131,000,000 to 159,999,999	40,000
160,000,000 to 189,999,999	41,000
190,000,000 to 249,999,999	41,500
250,000,000 to 299,999,999	43,000
300,000,000 to 449,999,999	45,000]
Under \$51,000,000	\$36,100
51,000,000 to 100,000,000	39,100
100,000,001 to 150,000,000	42,100
150,000,001 to 200,000,000	45,100
200,000,001 to 250,000,000	48,100

44	250,000,001 to 300,000,000	51,100
45	300,000,001 to 350,000,000	54,100
46	350,000,001 to 400,000,000	57,100
47	400,000,001 to 450,000,000	60,100
48	450,000,001 to 500,000,000	63,100
49	500,000,001 to 550,000,000	66,100
50	550,000,001 to 600,000,000	69,100
51	600,000,001 to 1,000,000,000	72,100
52	1,000,000,001 to 5,000,000,000	75,100
53	5,000,000,001 to 10,000,000,000	78,100
54	10,000,000,001 or more	81,100

55 In addition, the collector-treasurer shall collect on behalf
56 of the county a fee for the collection of all back taxes and
57 all delinquent taxes of two percent on all sums collected to
58 be added to the face of the tax bill, and collected from the
59 party paying the tax. The collector-treasurer shall collect
60 on behalf of the county a fee of three percent on all
61 licenses, including current railroad and utility taxes,
62 surtax, back taxes, delinquent taxes and interest collected
63 by the collector-treasurer, to be deducted from the amounts
64 collected. The collector-treasurer shall collect on behalf
65 of the county for the purpose of mailing statements and
66 receipts required by section 139.350 a fee of one-half of
67 one percent on all licenses and all taxes, including current
68 taxes, back taxes, delinquent taxes, and interest collected

69 by the collector-treasurer, to be deducted from the amounts
70 collected. All fees collected under this section shall be
71 collected on behalf of the county and shall be deposited in
72 the county treasury or as provided by law. Collector-
73 treasurers in counties having a township form of government
74 are entitled to collect such fees immediately upon an order
75 of the circuit court under section 139.031. If the protest
76 is later sustained and a portion of the taxes so paid is
77 returned to the taxpayer the county shall return that
78 portion of the fee collected on the amount returned to the
79 taxpayer. The collector-treasurer in each of the third and
80 fourth classification counties which have adopted the
81 township form of county government is entitled to employ
82 deputies and assistants, and for the deputies and assistants
83 is allowed not less than the amount allowed in 2003-2004,
84 whichever is greater.

85 2. Notwithstanding any provisions of law to the
86 contrary, the collector-treasurer in each county of the
87 third or fourth classification having a township form of
88 government shall employ not fewer than one full-time
89 deputy. The collector-treasurer may employ such number of
90 deputies and assistants as may be necessary to perform the
91 duties of the office of collector-treasurer promptly and
92 correctly, as determined by the collector-treasurer. The
93 office of the collector-treasurer shall be funded
94 sufficiently to compensate deputies and assistants at a
95 level no less than the compensation provided for other
96 county employees. Such deputies and assistants shall be
97 allowed adjustments in compensation at the same percentage
98 as provided for other county employees, as effective January
99 first each year.

100 3. Two thousand dollars of the salary authorized in
101 this section shall be payable to the collector-treasurer
102 only if such officer has completed at least twenty hours of
103 classroom instruction each calendar year relating to the
104 operations of the collector-treasurer's office when approved
105 by a professional association of the county treasurers or
106 county collectors of Missouri unless [exempted from the
107 training] **an alternative option is approved** by the
108 professional association. The professional association
109 approving the program shall provide a certificate of
110 completion to each collector-treasurer who completes the
111 training program and shall send a list of certified
112 collector-treasurers to the county commission of each
113 county. Expenses incurred for attending the training
114 session may be reimbursed to the county collector-treasurer
115 in the same manner as other expenses as may be appropriated
116 for that purpose.

 55.091. 1. The county auditor in any county, other
2 than in a first classification chartered county or a first
3 classification county not having a charter form of
4 government and not containing any part of a city with a
5 population of three hundred thousand or more, shall receive
6 an annual salary computed on an assessed valuation basis as
7 set forth in the following schedule. The assessed valuation
8 factor shall be the amount thereof as shown for the year
9 next preceding the computation. The provisions of this
10 section shall not permit or require a reduction in the
11 amount of compensation being paid for the office of auditor
12 on January 1, 1997. **After August 28, 2026, the amount of**
13 **salary based upon assessed valuation shall be computed**
14 **according to the following schedule, but shall not take**
15 **effect and be implemented until the first day of the next**

16 term of office for the newly elected or re-elected county
 17 official:

18	Assessed Valuation	Salary
19	[\$131,000,000 to 189,999,999	\$40,500
20	190,000,000 to 249,999,999	41,500
21	250,000,000 to 299,999,999	43,000
22	300,000,000 to 399,999,999	45,000
23	400,000,000 to 499,999,999	46,000
24	500,000,000 or more	47,000]
25	Under \$51,000,000	\$36,100
26	51,000,000 to 100,000,000	39,100
27	100,000,001 to 150,000,000	42,100
28	150,000,001 to 200,000,000	45,100
29	200,000,001 to 250,000,000	48,100
30	250,000,001 to 300,000,000	51,100
31	300,000,001 to 350,000,000	54,100
32	350,000,001 to 400,000,000	57,100
33	400,000,001 to 450,000,000	60,100
34	450,000,001 to 500,000,000	63,100
35	500,000,001 to 550,000,000	66,100
36	550,000,001 to 600,000,000	69,100
37	600,000,001 to 1,000,000,000	72,100

38	1,000,000,001 to 5,000,000,000	75,100
39	5,000,000,001 to 10,000,000,000	78,100
40	10,000,000,001 or more	81,100

41 2. Two thousand dollars of the salary authorized in
 42 this section shall be payable to the auditor only if the
 43 auditor has completed at least twenty hours of classroom
 44 instruction each calendar year relating to the operations of
 45 the auditor's office when approved by a professional
 46 association of the county auditors of Missouri unless
 47 [exempted from the training] **an alternative option is**
 48 **approved** by the professional association. The professional
 49 association approving the program shall provide a
 50 certificate of completion to each auditor who completes the
 51 training program and shall send a list of certified auditors
 52 to the treasurer of each county. Expenses incurred
 53 attending the training session may be reimbursed to the
 54 county auditor in the same manner as other expenses as may
 55 be appropriated for that purpose.

56 3. The county auditor in any county, other than a
 57 first classification charter county, shall not, except upon
 58 two-thirds vote of all the members of the salary commission,
 59 receive an annual compensation less than the total
 60 compensation being received for the office of county auditor
 61 in the particular county for services rendered or performed
 62 on the date the salary commission votes.

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, 2024, 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 **after**
29 **August 28, 2026, the amount of salary based upon assessed**
30 **valuation** shall be [paid] **computed** according to the
31 [assessed valuation] **following** schedule [set forth below],
32 **but shall not take effect and be implemented until the first**
33 **day of the next term of office for the newly elected or re-**
34 **elected county official:**

	Assessed Valuation	Salary
35		
36	[\$ 8,000,000 to 40,999,999	\$29,000
37	\$ 41,000,000 to 53,999,999	\$30,000
38	\$ 54,000,000 to 65,999,999	\$32,000
39	\$ 66,000,000 to 85,999,999	\$34,000
40	\$ 86,000,000 to 99,999,999	\$36,000
41	\$ 100,000,000 to 130,999,999	\$38,000
42	\$ 131,000,000 to 159,999,999	\$40,000
43	\$ 160,000,000 to 189,999,999	\$41,000
44	\$ 190,000,000 to 249,999,999	\$41,500
45	\$ 250,000,000 to 299,999,999	\$43,000
46	\$ 300,000,000 to 449,999,999	\$45,000
47	\$ 450,000,000 to 599,999,999	\$47,000
48	\$ 600,000,000 to 749,999,999	\$49,000
49	\$ 750,000,000 to 899,999,999	\$51,000
50	\$ 900,000,000 to 1,049,999,999	\$53,000
51	\$ 1,050,000,000 to 1,199,999,999	\$55,000
52	\$ 1,200,000,000 to 1,349,999,999	\$57,000
53	\$ 1,350,000,000 and over	\$59,000]
54	Under \$51,000,000	\$36,100
55	51,000,000 to 100,000,000	39,100

56	100,000,001 to 150,000,000	42,100
57	150,000,001 to 200,000,000	45,100
58	200,000,001 to 250,000,000	48,100
59	250,000,001 to 300,000,000	51,100
60	300,000,001 to 350,000,000	54,100
61	350,000,001 to 400,000,000	57,100
62	400,000,001 to 450,000,000	60,100
63	450,000,001 to 500,000,000	63,100
64	500,000,001 to 550,000,000	66,100
65	550,000,001 to 600,000,000	69,100
66	600,000,001 to 1,000,000,000	72,100
67	1,000,000,001 to 5,000,000,000	75,100
68	5,000,000,001 to 10,000,000,000	78,100
69	10,000,000,001 or more	81,100

70 (6) The public administrator in the City of St. Louis
 71 shall receive a salary not less than sixty-five thousand
 72 dollars;

73 (7) Two thousand dollars of the compensation
 74 authorized in this section shall be payable to the public
 75 administrator only if he or she has completed at least
 76 twenty hours of instruction each calendar year relating to
 77 the operations of the public administrator's office when
 78 approved by a professional association of the county public
 79 administrators of Missouri unless [exempted from the
 80 training] **an alternative option is approved** by the

81 professional association. The professional association
82 approving the program shall provide a certificate of
83 completion to each public administrator who completes the
84 training program and shall send a list of certified public
85 administrators to the treasurer of each county. Expenses
86 incurred for attending the training session shall be
87 reimbursed to the county public administrator in the same
88 manner as other expenses as may be appropriated for that
89 purpose.

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

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

104 5. The initial compensation of the public
105 administrator who elects to be put on salary shall be
106 determined by the average number of letters for the two
107 years preceding the term when the salary is elected. Salary
108 increases or decreases according to the minimum schedule set
109 forth in this section shall be adjusted only after the
110 number of open letters places the workload in a different
111 subdivision for two consecutive years. Minimum salary
112 increases or decreases shall only take effect upon a new

113 term of office of the public administrator. The number of
114 letters each year shall be determined in accordance with the
115 reporting requirements set forth in law.

116 6. All fees collected by a public administrator who
117 elects to be salaried shall be deposited in the county
118 treasury or with the treasurer for the City of St. Louis.

119 7. Any public administrator in a county of the first
120 classification without a charter form of government with a
121 population of less than one hundred thousand inhabitants who
122 elects to receive fees in lieu of a salary pursuant to this
123 section may elect to join the Missouri local government
124 employees' retirement system created pursuant to sections
125 70.600 to 70.755.

126 8. (1) A letter of guardianship and a letter of
127 conservatorship shall be counted as separate letters.

128 (2) For purposes of this subsection, the following
129 terms mean:

130 (a) "Letter of conservatorship", the appointment of a
131 conservatorship of an estate by the court to a protectee
132 adjudged to be disabled;

133 (b) "Letter of guardianship", the appointment of a
134 guardianship by the court to a ward adjudged to be
135 incapacitated.

✓