

SECOND REGULAR SESSION

SENATE COMMITTEE SUBSTITUTE FOR

# HOUSE BILL NO. 1825

103RD GENERAL ASSEMBLY

5057S.02C

KRISTINA MARTIN, Secretary

## AN ACT

To repeal sections 48.020, 49.082, 50.327, 50.333, 50.334, 51.281, 52.269, 53.082, 54.261, 54.320, 55.091, 58.095, and 473.742, RSMo, and to enact in lieu thereof thirteen new sections relating to county finances.

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

Section A. Sections 48.020, 49.082, 50.327, 50.333,  
2 50.334, 51.281, 52.269, 53.082, 54.261, 54.320, 55.091, 58.095,  
3 and 473.742, RSMo, are repealed and thirteen new sections  
4 enacted in lieu thereof, to be known as sections 48.020, 49.082,  
5 50.327, 50.333, 50.334, 51.281, 52.269, 53.082, 54.261, 54.320,  
6 55.091, 58.095, and 473.742, to read as follows:

48.020. 1. All counties of this state are hereby  
2 classified, for the purpose of establishing organization and  
3 powers in accordance with the provisions of Section 8,  
4 Article VI, Constitution of Missouri, into four  
5 classifications determined as follows:

6 Classification 1. All counties having an  
7 assessed valuation of nine hundred million  
8 dollars and over shall automatically be in the  
9 first classification after that county has  
10 maintained such valuation for the time period  
11 required by section 48.030; however, any county  
12 of the second classification which, on August  
13 28, 2010, has had an assessed valuation of at

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

14 least six hundred million dollars for at least  
15 one year may, by resolution of the governing  
16 body of the county, elect to be classified as a  
17 county of the first classification after it has  
18 maintained such valuation for the period of time  
19 required by the provisions of section 48.030.

20 Classification 2. All counties having an  
21 assessed valuation of six hundred million  
22 dollars and less than the assessed valuation  
23 necessary for that county to be in the first  
24 classification shall automatically be in the  
25 second classification after that county has  
26 maintained such valuation for the time period  
27 required by section 48.030.

28 Classification 3. All counties having an  
29 assessed valuation of less than the assessed  
30 valuation necessary for that county to be in the  
31 second classification shall automatically be in  
32 the third classification.

33 Classification 4. All counties which have  
34 attained the second classification prior to  
35 August 13, 1988, and which would otherwise  
36 return to the third classification after August  
37 13, 1988, because of changes in assessed  
38 valuation shall remain a county in the second  
39 classification and shall operate under the laws  
40 of this state applying to the second  
41 classification. **Notwithstanding the foregoing,**  
42 **all counties which have attained the fourth**  
43 **classification prior to January 1, 2027, and**  
44 **which would otherwise move to a county of the**  
45 **third classification on January 1, 2027, shall**

46       **remain a county in the fourth classification and**  
 47       **shall operate under the laws of the state**  
 48       **applying to the second classification through**  
 49       **December 31, 2030, subject to the provisions of**  
 50       **subsection 2 of section 48.030.**

51       2. The required assessed valuation for each  
 52       classification under subsection 1 of this section shall be  
 53       increased annually by an amount equal to the percentage  
 54       change in the annual average of the Consumer Price Index for  
 55       All Urban Consumers (CPI-U) or zero, whichever is greater.  
 56       The state tax commission shall calculate and publish this  
 57       amount so that it is available to all counties.

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, 1997.

	Assessed Valuation	Salary
14	\$18,000,000 to 40,999,999	\$19,140
15	41,000,000 to 53,999,999	19,800
16	54,000,000 to 65,999,999	21,120
17	66,000,000 to 85,999,999	22,440

18	86,000,000 to 99,999,999	23,760
19	100,000,000 to 130,999,999	25,080
20	131,000,000 to 159,999,999	26,400
21	160,000,000 to 189,999,999	27,060
22	190,000,000 to 249,999,999	27,390
23	250,000,000 to 299,999,999	28,380
24	300,000,000 or more	29,700

25           2. A county commissioner who begins a term after  
 26 August 28, 2026, shall receive an annual salary computed as  
 27 set forth in the following schedule.

28	Assessed Valuation	Salary
29	Under \$51,000,000	\$23,800
30	51,000,000 to 100,000,000	25,800
31	100,000,001 to 150,000,000	27,800
32	150,000,001 to 200,000,000	29,800
33	200,000,001 to 250,000,000	31,700
34	250,000,001 to 300,000,000	33,700
35	300,000,001 to 350,000,000	35,700
36	350,000,001 to 400,000,000	37,700
37	400,000,001 to 450,000,000	39,700
38	450,000,001 to 500,000,000	41,600
39	500,000,001 to 550,000,000	43,600

40	550,000,001 to 600,000,000	45,600
41	600,000,001 to 1,000,000,000	47,600
42	1,000,000,001 to 5,000,000,000	49,600
43	5,000,000,001 to 10,000,000,000	51,500
44	10,000,000,001 or more	53,500

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

49           [3.] 4. Two thousand dollars of the salary authorized  
 50 in this section shall be payable to a commissioner only if  
 51 the commissioner has completed at least twenty hours of  
 52 classroom instruction each calendar year relating to the  
 53 operations of the commissioner's office when approved by a  
 54 professional association of the county commissioners of  
 55 Missouri unless [exempted from the training] **an alternative**  
 56 **option is approved** by the professional association. The  
 57 professional association approving the program shall provide  
 58 a certificate of completion to each commissioner who  
 59 completes the training program and shall send a list of  
 60 certified commissioners to the treasurer of each county.  
 61 Expenses incurred for attending the training session may be  
 62 reimbursed to a county commissioner in the same manner as  
 63 other expenses as may be appropriated for that purpose.

64           [4.] 5. A county commissioner in any county, other  
 65 than a first classification charter county or a first  
 66 classification county not having a charter form of  
 67 government and not containing any part of a city with a  
 68 population of three hundred thousand or more, shall not,

69 except upon a two-thirds vote of all the members of the  
70 salary commission, receive an annual compensation in an  
71 amount less than the total compensation being received for  
72 the office of county commissioner or presiding commissioner  
73 respectively for the particular county for services rendered  
74 or performed on the date the salary commission votes.

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,  
13 however, that any percentage salary adjustments in a county  
14 shall be equal for all such officials in that county **and any**  
15 **salary adjustment after August 28, 2026, shall not decrease**  
16 **the current salary of any official. To the extent that the**  
17 **current salary of any official exceeds the amount set forth**  
18 **in the salary schedules contained in sections 49.082,**  
19 **50.334, 50.343, 51.281, 52.269, 53.082, 53.083, 54.261,**  
20 **54.320, 55.091, 56.265, 58.095, and 473.742 as of August 28,**  
21 **2026, such salary may only be increased as a result of**  
22 **further increases to assessed value as provided in such**  
23 **sections or in section 50.333.**

24 2. In addition to the amounts set forth in the salary  
25 schedules contained in sections 49.082, 50.334, 50.343,  
26 51.281, 52.282, 52.269, 53.082, 53.083, 54.261, 54.320,

27 55.091, 56.265, 58.095, and 473.742, salaries shall be  
 28 adjusted each year on the anniversary date of each  
 29 official's current term. The amount of adjustment shall be  
 30 based on the following calculation:

31 (1) Determine the difference between the last  
 32 completed assessed value for the county minus the assessed  
 33 value for the county for the year prior to the last  
 34 completed assessed value;

35 (2) Divide the difference by the amount of the last  
 36 completed assessed value to determine the annual assessed  
 37 value growth;

38 (3) Multiply the annual assessed value growth by the  
 39 following amount:

40	Annual Assessed Value	Amount
41	Growth	
42	Negative	No Change
43	0 - 2.99%	1
44	3.00 - 5.99%	0.5
45	6.00 - 6.99%	0.33
46	7.00 - 7.99%	0.25
47	8.00 - 9.99%	0.20
48	10% plus	.013

49 (4) Multiply the product of the calculation set forth  
 50 in subdivision (3) of this subsection by the official's  
 51 current salary; and

52 (5) Add the product of the calculation set forth in  
 53 subdivision (4) of this subsection to the current salary

54 amount. Adjustments made pursuant to this subsection shall  
55 not equal or exceed the salary for the next highest assessed  
56 valuation contained in sections 49.082, 50.334, 50.343,  
57 51.281, 52.282, 52.269, 53.082, 53.083, 54.261, 54.320,  
58 55.091, 56.265, 58.095, and 473.742.

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

69 [3.] 4. Upon the majority approval of the salary  
70 commission, the annual compensation of a county coroner of  
71 any county not having a charter form of government as  
72 provided in section 58.095 may be increased up to fourteen  
73 thousand dollars greater than the compensation provided by  
74 the salary schedule of such section.

75 [4.] 5. The salary commission of any county of the  
76 third classification may amend the base schedules for the  
77 computation of salaries for county officials referenced in  
78 subsection 1 of this section to include assessed valuation  
79 factors in excess of three hundred million dollars; provided  
80 that the percentage of any adjustments in assessed valuation  
81 factors shall be equal for all such officials in that county.

50.333. 1. There shall be a salary commission in  
2 every nonchartered county.

3 2. The clerk or court administrator of the circuit  
4 court of the judicial circuit in which such county is

5 located shall set a date, time and place for the salary  
6 commission meeting and serve as temporary [chairman] **chair**  
7 of the salary commission until the members of the commission  
8 elect a [chairman] **chair** from their number. Upon written  
9 request of a majority of the salary commission members the  
10 clerk or court administrator of the circuit court shall  
11 forthwith set the earliest date possible for a meeting of  
12 the salary commission. The circuit clerk or court  
13 administrator shall give notice of the time and place of any  
14 meeting of the salary commission. Such notice shall be  
15 published in a newspaper of general circulation in such  
16 county at least five days prior to such meeting. Such  
17 notice shall contain a general description of the business  
18 to be discussed at such meeting.

19 3. The members of the salary commission shall be:

20 (1) The recorder of deeds if the recorder's office is  
21 separate from that of the circuit clerk;

22 (2) The county clerk;

23 (3) [The prosecuting attorney;

24 (4) The sheriff;

25 (5)] The county commissioners;

26 [(6)] (4) The collector or treasurer ex officio  
27 collector;

28 [(7)] (5) The treasurer or treasurer ex officio  
29 collector;

30 [(8)] (6) The assessor;

31 [(9)] (7) The auditor;

32 [(10)] (8) The public administrator; and

33 [(11)] (9) The coroner.

34 **In a county with more than one hundred fifty thousand but**  
35 **fewer than two hundred thousand inhabitants, the prosecuting**

36 **attorney and the sheriff shall be members of the salary**  
37 **commission. In any county that utilizes part-time**  
38 **prosecuting attorneys, such part-time prosecuting attorneys**  
39 **shall be members of the salary commission.**

40       **4.** Members of the salary commission shall receive no  
41 additional compensation for their services as members of the  
42 salary commission. A majority of members shall constitute a  
43 quorum.

44       **[4.] 5.** Notwithstanding the provisions of sections  
45 610.021 and 610.022, all meetings of a county salary  
46 commission shall be open meetings and all votes taken at  
47 such meetings shall be open records. Any vote taken at any  
48 meeting of the salary commission shall be taken by recorded  
49 yeas and nays.

50       **[5.] 6.** In every county, the salary commission shall  
51 meet at least once before November thirtieth of each odd-  
52 numbered year and may meet in any even-numbered year. The  
53 salary commission may meet as many times as it deems  
54 necessary and may meet after November thirtieth and prior to  
55 December fifteenth of any odd-numbered year if the  
56 commission has met at least once prior to November thirtieth  
57 of that year. At any meeting of the salary commission, the  
58 members shall elect a **[chairman] chair** from their number.  
59 The county clerk shall present a report on the financial  
60 condition of the county to the commission once the  
61 **[chairman] chair** is elected, and shall keep the minutes of  
62 the meeting.

63       **[6.] 7.** For purposes of this section, the 1988 base  
64 compensation is the compensation paid on September 1, 1987,  
65 plus the same percentage increase paid or allowed, whichever  
66 is greater, to the presiding commissioner or the sheriff,  
67 whichever is greater, of that county for the year beginning

68 January 1, 1988. Such increase shall be expressed as a  
69 percentage of the difference between the maximum allowable  
70 compensation and the compensation paid on September 1,  
71 1987. [At its meeting in 1987 and at any meeting held in  
72 1988, the salary commission shall determine the compensation  
73 to be paid to every county officer holding office on January  
74 1, 1988.] The salary commission shall establish the  
75 compensation for each office at an amount not greater than  
76 that set by law as the maximum compensation. If the salary  
77 commission votes to increase compensation, but not to pay  
78 the maximum amount authorized by law for any officer or  
79 office, then the increase in compensation shall be the same  
80 percentage increase for all officers and offices and shall  
81 be expressed as a percentage of the difference between the  
82 maximum allowable compensation and the compensation being  
83 received at the time of the vote. If two-thirds of the  
84 members of the salary commission vote to decrease the  
85 compensation being received at the time of the vote below  
86 that compensation, all officers shall receive the same  
87 percentage decrease. The commission may vote not to  
88 increase or decrease the compensation and that compensation  
89 shall continue to be the salary of such offices and officers  
90 during the subsequent term of office.

91 [7.] 8. For the year 1989 and every second year  
92 thereafter, the salary commission shall meet in every county  
93 as many times as it deems necessary on or prior to November  
94 thirtieth of any such year for the purpose of determining  
95 the amount of compensation to be paid to county officials.  
96 For each year in which the commission meets, the members  
97 shall elect a [chairman] **chair** from their number. The  
98 county clerk shall present a report on the financial  
99 condition of the county to the commission once the

100 [chairman] **chair** is elected, and shall keep minutes of the  
101 meeting. The salary commission shall then consider the  
102 compensation to be paid for the next term of office for each  
103 county officer to be elected at their next general  
104 election. If the commission votes not to increase or  
105 decrease the compensation, the salary being paid during the  
106 term in which the vote was taken shall continue as the  
107 salary of such offices and officers during the subsequent  
108 term of office. If the salary commission votes to increase  
109 the compensation, all officers or offices whose compensation  
110 is being considered by the commission at that time shall  
111 receive the same percentage of the maximum allowable  
112 compensation. However, for any county in which all offices'  
113 and officers' salaries have been set at one hundred percent  
114 of the maximum allowable compensation, the commission may  
115 vote to increase the compensation of all offices except that  
116 of full-time prosecuting attorneys at that or any subsequent  
117 meeting of the salary commission without regard to any law  
118 or maximum limitation established by law. Such increase  
119 shall be expressed as a percentage of the compensation being  
120 paid during the term of office when the vote is taken, and  
121 each officer or office whose compensation is being  
122 established by the salary commission at that time shall  
123 receive the same percentage increase over the compensation  
124 being paid for that office during the term when the vote is  
125 taken. This increase shall be in addition to any increase  
126 mandated by an official's salary schedule because of changes  
127 in assessed valuation during the current term. If the  
128 salary commission votes to decrease the compensation, a vote  
129 of two-thirds or more of all the members of the salary  
130 commission shall be required before the salary or other  
131 compensation of any county office shall be decreased below

132 the compensation being paid for the particular office on the  
133 date the salary commission votes, and all officers and  
134 offices shall receive the same percentage decrease.

135 [8.] 9. The salary commission shall issue, not later  
136 than December fifteenth of any year in which it meets, a  
137 report of compensation to be paid to each officer and the  
138 compensation so set shall be paid beginning with the start  
139 of the subsequent term of office of each officer. The  
140 report of compensation shall be certified to the clerk of  
141 the county commission for the county and shall be in  
142 substantially the following form:

143 The salary commission for \_\_\_\_\_County hereby  
144 certifies that it has met pursuant to law to  
145 establish compensation for county officers to be  
146 paid to such officers during the next term of  
147 office for the officers affected. The salary  
148 commission reports that there shall be (no  
149 increase in compensation) (an increase of  
150 \_\_\_\_\_percent) (a decrease of \_\_\_\_\_percent)  
151 (county officer's salaries set at \_\_\_\_\_percent  
152 of the maximum allowable compensation).

153 Salaries shall be adjusted each year on the official's year  
154 of incumbency for any change in the last completed  
155 assessment that would affect the maximum allowable  
156 compensation for that office.

157 [9.] 10. For the meeting in 1989 and every meeting  
158 thereafter, in the event a salary commission in any county  
159 fails, neglects or refuses to meet as provided in this  
160 section, or in the event a majority of the salary commission  
161 is unable to reach an agreement and so reports or fails to  
162 certify a salary report to the clerk of the county

163 commission by December fifteenth of any year in which a  
164 report is required to be certified by this section, then the  
165 compensation being paid to each affected office or officer  
166 on such date shall continue to be the compensation paid to  
167 the affected office or officer during the succeeding term of  
168 office.

169 [10.] 11. Other provisions of law notwithstanding, in  
170 every instance where an officer or employee of any county is  
171 paid a mileage allowance or reimbursement, the county  
172 commission shall allow or reimburse such officers or  
173 employees out of the county treasury at the highest rate  
174 paid to any county officer for each mile actually and  
175 necessarily traveled in the performance of their official  
176 duties. The county commission of any county may elect to  
177 pay a mileage allowance for any county commissioner for  
178 travel going to and returning from the place of holding  
179 commission meetings and for all other necessary travel on  
180 official county business in the personal motor vehicle of  
181 the commissioner presenting the claim. The governing body  
182 of any county of the first classification [not having a  
183 charter form of government] may provide by order for the  
184 payment of mileage expenses of elected and appointed county  
185 officials by payment of a certain amount monthly which would  
186 reflect the average monthly mileage expenses of such officer  
187 based on the amount allowed pursuant to state law for the  
188 payment of mileage for state employees. Any order entered  
189 for such purpose shall not be construed as salary, wages or  
190 other compensation for services rendered.

191 [11.] 12. The term "maximum allowable compensation" as  
192 used in this section means the highest compensation which  
193 may be paid to the specified officer or office in the  
194 particular county based on the salary schedule established

195 by law for the specified officer or office. If the salary  
196 commission at its meeting in 1987 voted for one hundred  
197 percent of the maximum allowable compensation and does not  
198 change such vote at its meeting held within thirty days  
199 after May 13, 1988, as provided in subsection 6 of this  
200 section, the one hundred percent shall be calculated on the  
201 basis of the total allowable compensation permitted after  
202 May 13, 1988.

203 [12.] 13. At the salary commission meeting which  
204 establishes the percentage rate to be applied to county  
205 officers during the next term of office, the salary  
206 commission may authorize the further adjustment of such  
207 officers' compensation as a cost-of-living component and  
208 effective January first of each year, the compensation for  
209 county officers may be adjusted by the county commission,  
210 and if the adjustment of compensation is authorized, the  
211 percentage increase shall be the same for all county  
212 officers, not to exceed the percentage increase given to the  
213 other county employees. The compensation for all county  
214 officers may be set as a group, although the change in  
215 compensation will not become effective until the next term  
216 of office for each officer.

217 [13. At the salary commission meeting in 1997 which  
218 establishes the salaries for those officers to be elected at  
219 the general election in 1998, the salary commission of each  
220 noncharter county may provide salary increases for associate  
221 county commissioners elected in 1996. This one-time  
222 increase is necessitated by the change from two- to four-  
223 year terms for associate commissioners pursuant to house  
224 bill 256, passed by the first regular session of the eighty-  
225 eighth general assembly in 1995.]

50.334. 1. In all counties, except counties of the first classification having a charter form of government and counties of the first classification not having a charter form of government and not containing any part of a city with a population of three hundred thousand or more, each recorder of deeds, if the recorder's office is separate from that of the circuit clerk, shall receive as total compensation for all services performed by the recorder, except as provided pursuant to section 50.333, an annual salary which shall be computed on an assessed valuation basis as set forth in the following schedule. The assessed valuation factor shall be the amount thereof as computed for the year next preceding the computation. The county recorder of deeds whose office is separate from that of the circuit clerk in any county, other than a county of the first classification having a charter form of government or a county of the first classification not having a charter form of government and not containing any part of a city with a population of three hundred thousand or more, 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 recorder of deeds in the particular county for services rendered or performed on January 1, 1997.

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

30	86,000,000 to 99,999,999	36,000
31	100,000,000 to 130,999,999	38,000
32	131,000,000 to 159,999,999	40,000
33	160,000,000 to 189,999,999	41,000
34	190,000,000 to 249,999,999	41,500
35	250,000,000 to 299,999,999	43,000
36	300,000,000 or more	45,000

37           2. A recorder of deeds who begins a term after August  
38 28, 2026, shall receive an annual salary computed as set  
39 forth in the following schedule.

40	Assessed Valuation	Salary
41	Under \$51,000,000	\$36,100
42	51,000,000 to 100,000,000	39,100
43	100,000,001 to 150,000,000	42,100
44	150,000,001 to 200,000,000	45,100
45	200,000,001 to 250,000,000	48,100
46	250,000,001 to 300,000,000	51,100
47	300,000,001 to 350,000,000	54,100
48	350,000,001 to 400,000,000	57,100
49	400,000,001 to 450,000,000	60,100
50	450,000,001 to 500,000,000	63,100
51	500,000,001 to 550,000,000	66,100

52	550,000,001 to 600,000,000	69,100
53	600,000,001 to 1,000,000,000	72,100
54	1,000,000,001 to 5,000,000,000	75,100
55	5,000,000,001 to 10,000,000,000	78,100
56	10,000,000,001 or more	81,100

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

	Assessed Valuation	Salary
9		
10	\$18,000,000 to 40,999,999	\$29,000
11	41,000,000 to 53,999,999	30,000
12	54,000,000 to 65,999,999	32,000
13	66,000,000 to 85,999,999	34,000
14	86,000,000 to 99,999,999	36,000
15	100,000,000 to 130,999,999	38,000
16	131,000,000 to 159,999,999	40,000
17	160,000,000 to 189,999,999	41,000
18	190,000,000 to 249,999,999	41,500
19	250,000,000 to 299,999,999	43,000
20	300,000,000 or more	45,000

21           2. A county clerk who begins a term after August 28,  
 22 2026, shall receive an annual salary computed as set forth  
 23 in the following schedule.

	Assessed Valuation	Salary
24		
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           **3.** Two thousand dollars of the salary authorized in  
42 this section shall be payable to the clerk only if the clerk  
43 has completed at least twenty hours of classroom instruction  
44 each calendar year relating to the operations of the clerk's  
45 office when approved by [a professional] **the Missouri**  
46 **association of [the] county clerks [of Missouri] and**  
47 **election authorities** unless [exempted from the training] **an**  
48 **alternative option is approved** by the professional  
49 association. The professional association approving the  
50 program shall provide a certificate of completion to each  
51 clerk who completes the training program and shall send a  
52 list of certified clerks to the treasurer of each county.  
53 Expenses incurred for attending the training session may be  
54 reimbursed to the county clerk in the same manner as other  
55 expenses as may be appropriated for that purpose.

56 [3.] 4. The county clerk may retain any fees to which  
57 he is entitled for services performed in the issuance of  
58 fish and game licenses or permits.

59 [4.] 5. The county clerk in any county, other than a  
60 first classification charter county or a first  
61 classification county not having a charter form of  
62 government and not containing any part of a city with a  
63 population of three hundred thousand or more, shall not,  
64 except upon two-thirds vote of all the members of the salary  
65 commission, receive an annual compensation in an amount less  
66 than the total compensation being received for the office of  
67 county clerk in the particular county for services rendered  
68 or performed 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:

27	Assessed Valuation	Salary
28	\$18,000,000 to 40,999,999	\$29,000
29	41,000,000 to 53,999,999	30,000
30	54,000,000 to 65,999,999	32,000
31	66,000,000 to 85,999,999	34,000
32	86,000,000 to 99,999,999	36,000
33	100,000,000 to 130,999,999	38,000
34	131,000,000 to 159,999,999	40,000
35	160,000,000 to 189,999,999	41,000
36	190,000,000 to 249,999,999	41,500
37	250,000,000 to 299,999,999	43,000
38	300,000,000 or more	45,000

39           2. A county collector who begins a term after August  
 40 28, 2026, shall receive an annual salary computed as set  
 41 forth in the following schedule.

42	Assessed Valuation	Salary
43	Under \$51,000,000	\$36,100

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

59           **3.** Two thousand dollars of the salary authorized in  
60 this section shall be payable to the collector only if the  
61 collector has completed at least twenty hours of classroom  
62 instruction each calendar year relating to the operations of  
63 the collector's office when approved by a professional  
64 association of the county collectors of Missouri unless  
65 [exempted from the training] **an alternative option is**  
66 **approved** by the professional association. The professional  
67 association approving the program shall provide a

68 certificate of completion to each collector who completes  
 69 the training program and shall send a list of certified  
 70 collectors to the treasurer of each county. Expenses  
 71 incurred for attending the training session may be  
 72 reimbursed to the county collector in the same manner as  
 73 other expenses as may be appropriated for that purpose.

74 [3.] 4. Any provision of law to the contrary  
 75 notwithstanding, any fee provided for in section 52.250 or  
 76 52.275, when collected on ditch and levee taxes, shall not  
 77 be collected on behalf of the county and deposited into the  
 78 county general revenue fund. Such fee shall be retained by  
 79 the collector as compensation for his services, in addition  
 80 to any amount provided for such collector in this section.

81 [4.] 5. Except as provided in subsection 3 of this  
 82 section, after the next general election following January  
 83 1, 1988, all fees collected by the collector shall be  
 84 collected on behalf of the county and deposited in the  
 85 county general 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.

10

11

12

Assessed Valuation	Salary
\$18,000,000 to 40,999,999	\$29,000
41,000,000 to 53,999,999	30,000

13	54,000,000 to 65,999,999	32,000
14	66,000,000 to 85,999,999	34,000
15	86,000,000 to 99,999,999	36,000
16	100,000,000 to 130,999,999	38,000
17	131,000,000 to 159,999,999	40,000
18	160,000,000 to 189,999,999	41,000
19	190,000,000 to 249,999,999	41,500
20	250,000,000 to 299,999,999	43,000
21	300,000,000 or more	45,000

22           2. A county assessor who begins a term after August  
 23 28, 2026, shall receive an annual salary computed as set  
 24 forth in the following schedule.

25	Assessed Valuation	Salary
26	Under \$51,000,000	\$36,100
27	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           3. The compensation for county assessors in second,  
 43 third and fourth classification counties for the term of  
 44 office beginning September 1, 1997, shall be calculated  
 45 pursuant to the salary schedule in this section using the  
 46 percentage increase approved by the county salary commission  
 47 when establishing the compensation for the office of county  
 48 assessor at the salary commission meeting in 1997. This  
 49 salary shall become effective on September 1, 1997.

50           [3.] 4. Two thousand dollars of the salary authorized  
 51 in this section shall be payable to the assessor only if the  
 52 assessor has completed at least twenty hours of classroom  
 53 instruction each calendar year relating to the operations of  
 54 the assessor's office when approved by a professional  
 55 association of the county assessors of Missouri unless  
 56 [exempted from the training] **an alternative option is**  
 57 **approved** by the professional association. The professional  
 58 association approving the program shall provide a  
 59 certificate of completion to each assessor who completes the  
 60 training program and shall send a list of certified  
 61 assessors to the treasurer of each county. Expenses  
 62 incurred for attending the training session may be

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

65 [4.] 5. The county assessor in any county, except a  
 66 first classification county, shall not, except upon two-  
 67 thirds vote of all the members of the salary commission,  
 68 receive an annual compensation in an amount less than the  
 69 total compensation being received for the office of county  
 70 assessor in the particular county for services rendered or  
 71 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. The amount of salary based upon assessed valuation  
 13 shall be computed according to the following schedule:

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

20	100,000,000 to 130,999,999	38,000
21	131,000,000 to 159,999,999	40,000
22	160,000,000 to 189,999,999	41,000
23	190,000,000 to 249,999,999	41,500
24	250,000,000 to 299,999,999	43,000
25	300,000,000 or more	45,000

26           3. A county treasurer who begins a term after August  
 27 28, 2026, shall receive an annual salary computed as set  
 28 forth in the following schedule.

29	Assessed Valuation	Salary
30	Under \$51,000,000	\$36,100
31	51,000,000 to 100,000,000	39,100
32	100,000,001 to 150,000,000	42,100
33	150,000,001 to 200,000,000	45,100
34	200,000,001 to 250,000,000	48,100
35	250,000,001 to 300,000,000	51,100
36	300,000,001 to 350,000,000	54,100
37	350,000,001 to 400,000,000	57,100
38	400,000,001 to 450,000,000	60,100
39	450,000,001 to 500,000,000	63,100
40	500,000,001 to 550,000,000	66,100

41	550,000,001 to 600,000,000	69,100
42	600,000,001 to 1,000,000,000	72,100
43	1,000,000,001 to 5,000,000,000	75,100
44	5,000,000,001 to 10,000,000,000	78,100
45	\$10,000,000,001 or more	81,100

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

61           [4.] 5. The county treasurer in any county, other than  
62 a county of the first classification having a charter form  
63 of government or a county of the first classification not  
64 having a charter form of government and not containing any  
65 part of a city with a population of three hundred thousand  
66 or more, shall not, except upon two-thirds vote of all the  
67 members of the commission, receive an annual compensation in  
68 an amount less than the total compensation being received  
69 for the office of county treasurer in the particular county

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

72 [5.] 6. In the event of a vacancy due to death,  
73 resignation, or otherwise in the office of treasurer in any  
74 county except a county with a charter form of government,  
75 and when there is no deputy treasurer, the county commission  
76 shall appoint a qualified acting treasurer until such time  
77 as the vacancy is filled by the governor pursuant to section  
78 105.030 or the elected treasurer returns to work. The  
79 county commission shall employ and fix the compensation of  
80 clerical and other assistants necessary to enable the  
81 interim treasurer to efficiently perform the duties of the  
82 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. The  
 21 salary shall be computed on the basis of the following  
 22 schedule:

23	Assessed Valuation	Salary
24	\$18,000,000 to 40,999,999	\$29,000
25	41,000,000 to 53,999,999	30,000
26	54,000,000 to 65,999,999	32,000
27	66,000,000 to 85,999,999	34,000
28	86,000,000 to 99,999,999	36,000
29	100,000,000 to 130,999,999	38,000
30	131,000,000 to 159,999,999	40,000
31	160,000,000 to 189,999,999	41,000
32	190,000,000 to 249,999,999	41,500
33	250,000,000 to 299,999,999	43,000
34	300,000,000 to 449,999,999	45,000

35 In addition, the collector-treasurer shall collect on behalf  
 36 of the county a fee for the collection of all back taxes and  
 37 all delinquent taxes of two percent on all sums collected to  
 38 be added to the face of the tax bill, and collected from the  
 39 party paying the tax. The collector-treasurer shall collect  
 40 on behalf of the county a fee of three percent on all  
 41 licenses, including current railroad and utility taxes,  
 42 surtax, back taxes, delinquent taxes and interest collected  
 43 by the collector-treasurer, to be deducted from the amounts  
 44 collected. The collector-treasurer shall collect on behalf

45 of the county for the purpose of mailing statements and  
 46 receipts required by section 139.350 a fee of one-half of  
 47 one percent on all licenses and all taxes, including current  
 48 taxes, back taxes, delinquent taxes, and interest collected  
 49 by the collector-treasurer, to be deducted from the amounts  
 50 collected. All fees collected under this section shall be  
 51 collected on behalf of the county and shall be deposited in  
 52 the county treasury or as provided by law. Collector-  
 53 treasurers in counties having a township form of government  
 54 are entitled to collect such fees immediately upon an order  
 55 of the circuit court under section 139.031. If the protest  
 56 is later sustained and a portion of the taxes so paid is  
 57 returned to the taxpayer the county shall return that  
 58 portion of the fee collected on the amount returned to the  
 59 taxpayer. The collector-treasurer in each of the third and  
 60 fourth classification counties which have adopted the  
 61 township form of county government is entitled to employ  
 62 deputies and assistants, and for the deputies and assistants  
 63 is allowed not less than the amount allowed in 2003-2004,  
 64 whichever is greater.

65       **2. A county collector-treasurer who begins a term**  
 66 **after August 28, 2026, shall receive an annual salary**  
 67 **computed as set forth in the following schedule.**

Assessed Valuation	Salary
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

73	200,000,001 to 250,000,000	48,100
74	250,000,001 to 300,000,000	51,100
75	300,000,001 to 350,000,000	54,100
76	350,000,001 to 400,000,000	57,100
77	400,000,001 to 450,000,000	60,100
78	450,000,001 to 500,000,000	63,100
79	500,000,001 to 550,000,000	66,100
80	550,000,001 to 600,000,000	69,100
81	600,000,001 to 1,000,000,000	72,100
82	1,000,000,001 to 5,000,000,000	75,100
83	5,000,000,001 to 10,000,000,000	78,100
84	10,000,000,001 or more	81,100

85           3. 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.] 4. Two thousand dollars of the salary authorized  
101 in 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.

13	Assessed Valuation	Salary
14	\$131,000,000 to 189,999,999	\$40,500
15	190,000,000 to 249,999,999	41,500
16	250,000,000 to 299,999,999	43,000
17	300,000,000 to 399,999,999	45,000
18	400,000,000 to 499,999,999	46,000
19	500,000,000 or more	47,000

20           2. A county auditor who begins a term after August 28,  
 21 2026, shall receive an annual salary computed as set forth  
 22 in the following schedule.

23	Assessed Valuation	Salary
24	Under \$51,000,000	\$36,100
25	51,000,000 to 100,000,000	39,100
26	100,000,001 to 150,000,000	42,100
27	150,000,001 to 200,000,000	45,100
28	200,000,001 to 250,000,000	48,100
29	250,000,001 to 300,000,000	51,100
30	300,000,001 to 350,000,000	54,100
31	350,000,001 to 400,000,000	57,100
32	400,000,001 to 450,000,000	60,100
33	450,000,001 to 500,000,000	63,100
34	500,000,001 to 550,000,000	66,100

35	550,000,001 to 600,000,000	69,100
36	600,000,001 to 1,000,000,000	72,100
37	1,000,000,001 to 5,000,000,000	75,100
38	5,000,000,001 to 10,000,000,000	78,100
39	10,000,000,001 or more	81,100

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

55           [3.] 4. The county auditor in any county, other than a  
56 first classification charter county, shall not, except upon  
57 two-thirds vote of all the members of the salary commission,  
58 receive an annual compensation less than the total  
59 compensation being received for the office of county auditor  
60 in the particular county for services rendered or performed  
61 on the date the salary commission votes.

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] 4 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, 2025:

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. (1) One thousand dollars of the salary authorized  
 22 in this section shall be payable to the coroner, deputy  
 23 coroner, and assistants only if the coroner, deputy coroner,  
 24 or assistant has completed at least twenty hours of  
 25 classroom instruction each calendar year as presented by a  
 26 state-recognized and -accredited or nationally recognized  
 27 and accredited credentialing organization that certifies

28 individuals to conduct death investigations. Certified  
29 training completion shall be submitted to a professional  
30 association of the county coroners of Missouri which, upon  
31 validating the certified training, shall submit the  
32 individual's name to the county treasurer and department of  
33 health and senior services indicating the individual is  
34 compliant with the training requirements.

35 (2) Expenses incurred for attending the training  
36 session shall be reimbursed to the county coroner in the  
37 same manner as other expenses as may be appropriated for  
38 that purpose to the extent that such expenses are not fully  
39 reimbursed under paragraph (c) of subdivision (2) of  
40 subsection 1 of section 58.208.

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

48 4. For the term beginning in 1997, the compensation of  
49 the coroner, in counties in which the salary commission has  
50 not voted to pay one hundred percent of the maximum  
51 allowable salary, shall be a percentage of the maximum  
52 allowable salary established by this section. The  
53 percentage applied shall be the same percentage of the  
54 maximum allowable salary received or allowed, whichever is  
55 greater, to the presiding commissioner or sheriff, whichever  
56 is greater, of that county for the year beginning January 1,  
57 1997. In those counties in which the salary commission has  
58 voted to pay one hundred percent of the maximum allowable  
59 salary, the compensation of the coroner shall be based on

60 the maximum allowable salary in effect at each time a  
61 coroner's term of office commences following the vote to pay  
62 one hundred percent of the maximum allowable compensation.  
63 Subsequent compensation shall be determined as provided in  
64 section 50.333.

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 shall be  
 29 paid according to the assessed valuation schedule set forth  
 30 below:

31	Assessed Valuation	Salary
32	\$ 8,000,000 to 40,999,999	\$29,000
33	\$ 41,000,000 to 53,999,999	\$30,000
34	\$ 54,000,000 to 65,999,999	\$32,000
35	\$ 66,000,000 to 85,999,999	\$34,000
36	\$ 86,000,000 to 99,999,999	\$36,000
37	\$ 100,000,000 to 130,999,999	\$38,000
38	\$ 131,000,000 to 159,999,999	\$40,000
39	\$ 160,000,000 to 189,999,999	\$41,000
40	\$ 190,000,000 to 249,999,999	\$41,500
41	\$ 250,000,000 to 299,999,999	\$43,000
42	\$ 300,000,000 to 449,999,999	\$45,000
43	\$ 450,000,000 to 599,999,999	\$47,000
44	\$ 600,000,000 to 749,999,999	\$49,000
45	\$ 750,000,000 to 899,999,999	\$51,000
46	\$ 900,000,000 to 1,049,999,999	\$53,000
47	\$ 1,050,000,000 to 1,199,999,999	\$55,000
48	\$ 1,200,000,000 to 1,349,999,999	\$57,000

49

\$	1,350,000,000 and over	\$59,000
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(6) A public administrator with forty or more letters

51

who begins a term after August 28, 2026, shall receive an

52

annual salary computed as set forth in the following

53

schedule.

54

Assessed Valuation	Salary
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
350,000,001 to 400,000,000	57,100
400,000,001 to 450,000,000	60,100
450,000,001 to 500,000,000	63,100
500,000,001 to 550,000,000	66,100
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

70

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

74           [(7)] (8) Two thousand dollars of the compensation  
75 authorized in this section shall be payable to the public  
76 administrator only if he or she has completed at least  
77 twenty hours of instruction each calendar year relating to  
78 the operations of the public administrator's office when  
79 approved by a professional association of the county public  
80 administrators of Missouri unless exempted from the training  
81 by the professional association. The professional  
82 association approving the program shall provide a  
83 certificate of completion to each public administrator who  
84 completes the training program and shall send a list of  
85 certified public administrators to the treasurer of each  
86 county. Expenses incurred for attending the training  
87 session shall be reimbursed to the county public  
88 administrator in the same manner as other expenses as may be  
89 appropriated for that 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.

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