

HOUSE BILL NO. 3496

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE REEDY.

7451H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal sections 49.082, 50.327, 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 eleven new sections relating to salary schedules for 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A. Sections 49.082, 50.327, 50.334, 51.281, 52.269, 53.082, 54.261, 54.320, 55.091, 58.095, and 473.742, RSMo, are repealed and eleven new sections enacted in lieu thereof, to be known as sections 49.082, 50.327, 50.334, 51.281, 52.269, 53.082, 54.261, 54.320, 55.091, 58.095, and 473.742, to read as follows:

49.082. 1. A county commissioner in any county, other than in a first classification chartered county or a first classification county 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, subject to any other adjustment otherwise provided in this section, receive an annual salary computed as set forth in the following schedule. The assessed valuation factor shall be the amount thereof as shown for the year next preceding the computation. The provisions of this section shall not permit or require a reduction in the amount of compensation being paid for the office of commissioner on January 1, 1997.

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

EXPLANATION — Matter enclosed in bold-faced brackets ~~thus~~ in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

14	86,000,000 to 99,999,999	23,760
15	100,000,000 to 130,999,999	25,080
16	131,000,000 to 159,999,999	26,400
17	160,000,000 to 189,999,999	27,060
18	190,000,000 to 249,999,999	27,390
19	250,000,000 to 299,999,999	28,380
20	300,000,000 or more	29,700

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

23	Assessed Valuation	Salary
24	Under \$51,000,000	\$23,800
25	\$51,000,000 to \$100,000,000	\$25,800
26	\$100,000,001 to \$150,000,000	\$27,800
27	\$150,000,001 to \$200,000,000	\$29,800
28	\$200,000,001 to \$250,000,000	\$31,700
29	\$250,000,001 to \$300,000,000	\$33,700
30	\$300,000,001 to \$350,000,000	\$35,700
31	\$350,000,001 to \$400,000,000	\$37,700
32	\$400,000,001 to \$450,000,000	\$39,700
33	\$450,000,001 to \$500,000,000	\$41,600
34	\$500,000,001 to \$550,000,000	\$43,600
35	\$550,000,001 to \$600,000,000	\$45,600
36	\$600,000,001 to \$1,000,000,000	\$47,600
37	\$1,000,000,001 to \$5,000,000,000	\$49,600
38	\$5,000,000,001 to \$10,000,000,000	\$51,500
39	\$10,000,000,001 or more	\$53,500

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

43 ~~[3-]~~ 4. Two thousand dollars of the salary authorized in this section shall be payable to
 44 a commissioner only if the commissioner has completed at least twenty hours of classroom
 45 instruction each calendar year relating to the operations of the commissioner's office when
 46 approved by a professional association of the county commissioners of Missouri unless
 47 ~~[exempted from the training]~~ **an alternative option is approved** by the professional
 48 association. The professional association approving the program shall provide a certificate of

49 completion to each commissioner who completes the training program and shall send a list of
50 certified commissioners to the treasurer of each county. Expenses incurred for attending the
51 training session may be reimbursed to a county commissioner in the same manner as other
52 expenses as may be appropriated for that purpose.

53 ~~[4.]~~ **5.** A county commissioner in any county, other than a first classification charter
54 county or a first classification county not having a charter form of government and not
55 containing any part of a city with a population of three hundred thousand or more, shall not,
56 except upon a two-thirds vote of all the members of the salary commission, receive an annual
57 compensation in an amount less than the total compensation being received for the office of
58 county commissioner or presiding commissioner respectively for the particular county for
59 services rendered or performed on the date the salary commission votes.

50.327. 1. Notwithstanding any other provisions of law to the contrary, the salary
2 schedules contained in sections 49.082, 50.334, 50.343, 51.281, 51.282, 52.269, 53.082,
3 53.083, 54.261, 54.320, 55.091, 56.265, 58.095, and 473.742 shall be set as a base schedule
4 for those county officials. Except when it is necessary to increase newly elected or reelected
5 county officials' salaries, in accordance with Section 13, Article VII, Constitution of
6 Missouri, to comply with the requirements of this section, the salary commission in all
7 counties except charter counties in this state shall be responsible for the computation of
8 salaries of all county officials; provided, however, that any percentage salary adjustments in a
9 county shall be equal for all such officials in that county **and any salary adjustment after**
10 **August 28, 2026, shall not decrease the current salary of any official. To the extent that**
11 **the salary of any official exceeds the amount set forth in the salary schedules contained**
12 **in sections 49.082, 50.334, 50.343, 51.281, 52.269, 53.082, 53.083, 54.261, 54.320, 55.091,**
13 **56.265, 58.095, and 473.742 on August 28, 2026, such salary shall only be increased as a**
14 **result of further increases to assessed value as provided in such sections or in section**
15 **50.333.**

16 2. **In addition to the amounts set forth in the salary schedules contained in**
17 **sections 49.082, 50.334, 50.343, 51.281, 52.269, 53.082, 53.083, 54.261, 54.320, 55.091,**
18 **56.265, 58.095, and 473.742, salaries shall be adjusted each year on the anniversary date**
19 **of each official's current term. The amount of adjustment shall be based on the**
20 **following calculation:**

21 (1) **Beginning with the difference between the last completed assessed value for**
22 **the county minus the assessed value for the county for the year prior to the last**
23 **completed assessed value;**

24 (2) **Dividing the difference by the amount of the last completed assessed value to**
25 **determine the annual assessed value growth;**

26 (3) **Multiplying the annual assessed value growth according to the chart below;**

27	Annual Assessed Value Growth	Amount
28	Negative	No change
29	0-2.99%	1
30	3.00-5.99%	0.5
31	6.00-6.99%	0.33
32	7.00-7.99%	0.25
33	8.00-9.99%	0.20
34	10% or more	0.13

35 **(4) Multiplying the product of the calculation in subdivision (3) by the official's**
 36 **current salary; and**

37 **(5) Adding the product of the calculation set forth in subdivision (4) to the**
 38 **current salary amount.**

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40 **Adjustments made under this subsection shall not equal or exceed the salary for the next**
 41 **highest assessed valuation contained in sections 49.082, 50.334, 50.343, 51.281, 52.269,**
 42 **53.082, 53.083, 54.261, 54.320, 55.091, 56.265, 58.095, and 473.742.**

43 **3.** Upon majority approval of the salary commission, the annual compensation of
 44 part-time prosecutors contained in section 56.265 and the county offices contained in sections
 45 49.082, 50.334, 50.343, 51.281, 51.282, 52.269, 53.082, 53.083, 54.261, 54.320, 55.091,
 46 58.095, and 473.742 may be increased [~~by up to two thousand dollars~~] greater than the
 47 compensation provided by the salary schedules; provided, however, that any vote to increase
 48 compensation be effective for all county offices in that county subject to the salary
 49 commission.

50 [~~3-~~] **4.** Upon the majority approval of the salary commission, the annual compensation
 51 of a county coroner of any county not having a charter form of government as provided in
 52 section 58.095 may be increased up to fourteen thousand dollars greater than the
 53 compensation provided by the salary schedule of such section.

54 [~~4-~~] **5.** The salary commission of any county of the third classification may amend the
 55 base schedules for the computation of salaries for county officials referenced in subsection 1
 56 of this section to include assessed valuation factors in excess of three hundred million dollars;

57 provided that the percentage of any adjustments in assessed valuation factors shall be equal
 58 for all such officials in that county.

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

28 **2. A recorder of deeds who begins a term after August 28, 2026, shall receive an**
 29 **annual salary 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

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\$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

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

51.281. 1. The county clerk in any county, other than in a first classification county, shall receive an annual salary computed as set forth in the following schedule. The assessed valuation factor shall be the amount thereof as shown for the year next preceding the computation. The provisions of this section shall not permit or require a reduction in the amount of compensation being paid for the office of clerk on January 1, 1997.

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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

14	160,000,000 to 189,999,999	41,000
15	190,000,000 to 249,999,999	41,500
16	250,000,000 to 299,999,999	43,000
17	300,000,000 or more	45,000

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

20	Assessed Valuation	Salary
21	Under \$51,000,000	\$36,100
22	\$51,000,000 to \$100,000,000	\$39,100
23	\$100,000,001 to \$150,000,000	\$42,100
24	\$150,000,001 to \$200,000,000	\$45,100
25	\$200,000,001 to \$250,000,000	\$48,100
26	\$250,000,001 to \$300,000,000	\$51,100
27	\$300,000,001 to \$350,000,000	\$54,100
28	\$350,000,001 to \$400,000,000	\$57,100
29	\$400,000,001 to \$450,000,000	\$60,100
30	\$450,000,001 to \$500,000,000	\$63,100
31	\$500,000,001 to \$550,000,000	\$66,100
32	\$550,000,001 to \$600,000,000	\$69,100
33	\$600,000,001 to \$1,000,000,000	\$72,100
34	\$1,000,000,001 to \$5,000,000,000	\$75,100
35	\$5,000,000,001 to \$10,000,000,000	\$78,100
36	\$10,000,000,001 or more	\$81,100

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

46 [3-] 4. The county clerk may retain any fees to which he is entitled for services
47 performed in the issuance of fish and game licenses or permits.

48 [4.] 5. The county clerk in any county, other than a first classification charter county
 49 or a first classification county not having a charter form of government and not containing
 50 any part of a city with a population of three hundred thousand or more, shall not, except upon
 51 two-thirds vote of all the members of the salary commission, receive an annual compensation
 52 in an amount less than the total compensation being received for the office of county clerk in
 53 the particular county for services rendered or performed on the date the salary commission
 54 votes.

52.269. 1. In all counties, except first classification counties having a charter form of
 2 government and first classification counties not having a charter form of government and not
 3 containing any part of a city with a population of three hundred thousand or more, the county
 4 collector shall receive an annual salary which shall be paid in equal monthly installments by
 5 the county. The salary shall be computed on an assessed valuation basis as provided in this
 6 subsection. The assessed valuation factor shall be the amount as shown for the year next
 7 preceding the annual salary computation. A county collector subject to the provisions of this
 8 section shall not receive an annual compensation less than the total compensation being
 9 received by the county collector in that county for services rendered or performed for the
 10 period beginning March 1, 1987, and ending February 29, 1988. The county collector shall
 11 receive the same percentage adjustments provided by the county salary commissions for
 12 county officers in that county pursuant to section 50.333. The provisions of this section shall
 13 not permit or require a reduction in the amount of compensation being paid for the office of
 14 county collector on January 1, 1997, or less than the total compensation being received for the
 15 services rendered or performed for the period beginning March 1, 1987, and ending February
 16 29, 1988. The salary shall be computed on the basis of 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
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

29 2. A county collector who begins a term after August 28, 2026, shall receive an
30 annual salary 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
\$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

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

57 ~~[3-]~~ 4. Any provision of law to the contrary notwithstanding, any fee provided for in
58 section 52.250 or 52.275, when collected on ditch and levee taxes, shall not be collected on
59 behalf of the county and deposited into the county general revenue fund. Such fee shall be
60 retained by the collector as compensation for his services, in addition to any amount provided
61 for such collector in this section.

62 ~~[4-]~~ 5. Except as provided in subsection 3 of this section, after the next general
63 election following January 1, 1988, all fees collected by the collector shall be collected on
64 behalf of the county and deposited in the county general revenue fund.

53.082. 1. The county assessor in any county, other than in a first classification county, shall receive an annual salary computed as set forth in the following schedule provided in this subsection. The assessed valuation factor shall be the amount thereof as shown for the year next preceding the computation. The provisions of this section shall not permit or require a reduction in the amount of compensation being paid for the office of assessor on September 1, 1997.

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

2. A county assessor who begins a term after August 28, 2026, shall receive an annual salary 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
\$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

36	\$5,000,000,001 to \$10,000,000,000	\$78,100
37	\$10,000,000,001 or more	\$81,100

38 **3.** The compensation for county assessors in second, third and fourth classification
 39 counties for the term of office beginning September 1, 1997, shall be calculated pursuant to
 40 the salary schedule in this section using the percentage increase approved by the county salary
 41 commission when establishing the compensation for the office of county assessor at the salary
 42 commission meeting in 1997. This salary shall become effective on September 1, 1997.

43 ~~[3-]~~ **4.** Two thousand dollars of the salary authorized in this section shall be payable to
 44 the assessor only if the assessor has completed at least twenty hours of classroom instruction
 45 each calendar year relating to the operations of the assessor's office when approved by a
 46 professional association of the county assessors of Missouri unless ~~[exempted from the~~
 47 ~~training]~~ **an alternative option is approved** by the professional association. The
 48 professional association approving the program shall provide a certificate of completion to
 49 each assessor who completes the training program and shall send a list of certified assessors
 50 to the treasurer of each county. Expenses incurred for attending the training session may be
 51 reimbursed to the county assessor in the same manner as other expenses as may be
 52 appropriated for that purpose.

53 ~~[4-]~~ **5.** The county assessor in any county, except a first classification county, shall
 54 not, except upon two-thirds vote of all the members of the salary commission, receive an
 55 annual compensation in an amount less than the total compensation being received for the
 56 office of county assessor in the particular county for services rendered or performed on the
 57 date the salary commission votes.

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

8 2. The amount of salary based upon assessed valuation shall be computed according
 9 to the following schedule:

10	Assessed Valuation	Salary
11	\$18,000,000 to 40,999,999	\$29,000
12	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 **3. A county treasurer who begins a term after August 28, 2026, shall receive an**
 23 **annual salary computed as set forth in the following schedule.**

24	Assessed Valuation	Salary
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 **4. Two thousand dollars of the salary authorized in this section shall be payable to the**
 42 **treasurer only if the treasurer has completed at least twenty hours of classroom instruction**
 43 **each calendar year relating to the operations of the treasurer's office when approved by a**
 44 **professional association of the county treasurers or county collectors of Missouri unless**
 45 **[exempted from the training] an alternative option is approved** by the professional
 46 association. The professional association approving the program shall provide a certificate of
 47 completion to each treasurer who completes the training program and shall send a list of
 48 certified treasurers to the county commission of each county. Expenses incurred for attending

49 the training session shall be reimbursed to the county treasurer in the same manner as other
 50 expenses as may be appropriated for that purpose.

51 ~~[4-]~~ 5. The county treasurer in any county, other than a county of the first
 52 classification having a charter form of government or a county of the first classification not
 53 having a charter form of government and not containing any part of a city with a population
 54 of three hundred thousand or more, shall not, except upon two-thirds vote of all the members
 55 of the commission, receive an annual compensation in an amount less than the total
 56 compensation being received for the office of county treasurer in the particular county for
 57 services rendered or performed on the date the salary commission votes.

58 ~~[5-]~~ 6. In the event of a vacancy due to death, resignation, or otherwise in the office of
 59 treasurer in any county except a county with a charter form of government, and when there is
 60 no deputy treasurer, the county commission shall appoint a qualified acting treasurer until
 61 such time as the vacancy is filled by the governor pursuant to section 105.030 or the elected
 62 treasurer returns to work. The county commission shall employ and fix the compensation of
 63 clerical and other assistants necessary to enable the interim treasurer to efficiently perform the
 64 duties of the office.

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

15	Assessed Valuation	Salary
16	\$18,000,000 to 40,999,999	\$29,000
17	41,000,000 to 53,999,999	30,000
18	54,000,000 to 65,999,999	32,000
19	66,000,000 to 85,999,999	34,000
20	86,000,000 to 99,999,999	36,000

21	100,000,000 to 130,999,999	38,000
22	131,000,000 to 159,999,999	40,000
23	160,000,000 to 189,999,999	41,000
24	190,000,000 to 249,999,999	41,500
25	250,000,000 to 299,999,999	43,000
26	300,000,000 to 449,999,999	45,000

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28 In addition, the collector-treasurer shall collect on behalf of the county a fee for the collection
 29 of all back taxes and all delinquent taxes of two percent on all sums collected to be added to
 30 the face of the tax bill, and collected from the party paying the tax. The collector-treasurer
 31 shall collect on behalf of the county a fee of three percent on all licenses, including current
 32 railroad and utility taxes, surtax, back taxes, delinquent taxes and interest collected by the
 33 collector-treasurer, to be deducted from the amounts collected. The collector-treasurer shall
 34 collect on behalf of the county for the purpose of mailing statements and receipts required by
 35 section 139.350 a fee of one-half of one percent on all licenses and all taxes, including current
 36 taxes, back taxes, delinquent taxes, and interest collected by the collector-treasurer, to be
 37 deducted from the amounts collected. All fees collected under this section shall be collected
 38 on behalf of the county and shall be deposited in the county treasury or as provided by law.
 39 Collector-treasurers in counties having a township form of government are entitled to collect
 40 such fees immediately upon an order of the circuit court under section 139.031. If the protest
 41 is later sustained and a portion of the taxes so paid is returned to the taxpayer the county shall
 42 return that portion of the fee collected on the amount returned to the taxpayer. The collector-
 43 treasurer in each of the third and fourth classification counties which have adopted the
 44 township form of county government is entitled to employ deputies and assistants, and for the
 45 deputies and assistants is allowed not less than the amount allowed in 2003-2004, whichever
 46 is greater.

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

49	Assessed Valuation	Salary
50	Under \$51,000,000	\$36,100
51	\$51,000,000 to \$100,000,000	\$39,100
52	\$100,000,001 to \$150,000,000	\$42,100
53	\$150,000,001 to \$200,000,000	\$45,100
54	\$200,000,001 to \$250,000,000	\$48,100
55	\$250,000,001 to \$300,000,000	\$51,100
56	\$300,000,001 to \$350,000,000	\$54,100

57	\$350,000,001 to \$400,000,000	\$57,100
58	\$400,000,001 to \$450,000,000	\$60,100
59	\$450,000,001 to \$500,000,000	\$63,100
60	\$500,000,001 to \$550,000,000	\$66,100
61	\$550,000,001 to \$600,000,000	\$69,100
62	\$600,000,001 to \$1,000,000,000	\$72,100
63	\$1,000,000,001 to \$5,000,000,000	\$75,100
64	\$5,000,000,001 to \$10,000,000,000	\$78,100
65	\$10,000,000,001 or more	\$81,100

66 3. Notwithstanding any provisions of law to the contrary, the collector-treasurer in
 67 each county of the third or fourth classification having a township form of government shall
 68 employ not fewer than one full-time deputy. The collector-treasurer may employ such
 69 number of deputies and assistants as may be necessary to perform the duties of the office of
 70 collector-treasurer promptly and correctly, as determined by the collector-treasurer. The
 71 office of the collector-treasurer shall be funded sufficiently to compensate deputies and
 72 assistants at a level no less than the compensation provided for other county employees. Such
 73 deputies and assistants shall be allowed adjustments in compensation at the same percentage
 74 as provided for other county employees, as effective January first each year.

75 ~~[3-]~~ 4. Two thousand dollars of the salary authorized in this section shall be payable to
 76 the collector-treasurer only if such officer has completed at least twenty hours of classroom
 77 instruction each calendar year relating to the operations of the collector-treasurer's office
 78 when approved by a professional association of the county treasurers or county collectors of
 79 Missouri unless ~~[exempted from the training]~~ **an alternative option is approved** by the
 80 professional association. The professional association approving the program shall provide a
 81 certificate of completion to each collector-treasurer who completes the training program and
 82 shall send a list of certified collector-treasurers to the county commission of each county.
 83 Expenses incurred for attending the training session may be reimbursed to the county
 84 collector-treasurer in the same manner as other expenses as may be appropriated for that
 85 purpose.

55.091. 1. The county auditor in any county, other than in a first classification
 2 chartered county or a first classification county not having a charter form of government and
 3 not containing any part of a city with a population of three hundred thousand or more, shall
 4 receive an annual salary computed on an assessed valuation basis as set forth in the following
 5 schedule. The assessed valuation factor shall be the amount thereof as shown for the year
 6 next preceding the computation. The provisions of this section shall not permit or require a

7 reduction in the amount of compensation being paid for the office of auditor on January 1,
8 1997.

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

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

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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

35 3. Two thousand dollars of the salary authorized in this section shall be payable to the
36 auditor only if the auditor has completed at least twenty hours of classroom instruction each
37 calendar year relating to the operations of the auditor's office when approved by a
38 professional association of the county auditors of Missouri unless ~~[exempted from the~~
39 ~~training]~~ **an alternative option is approved** by the professional association. The
40 professional association approving the program shall provide a certificate of completion to
41 each auditor who completes the training program and shall send a list of certified auditors to

42 the treasurer of each county. Expenses incurred attending the training session may be
 43 reimbursed to the county auditor in the same manner as other expenses as may be
 44 appropriated for that purpose.

45 ~~[3-]~~ 4. The county auditor in any county, other than a first classification charter
 46 county, shall not, except upon two-thirds vote of all the members of the salary commission,
 47 receive an annual compensation less than the total compensation being received for the office
 48 of county auditor in the particular county for services rendered or performed on the date the
 49 salary commission votes.

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

18 2. (1) One thousand dollars of the salary authorized in this section shall be payable to
 19 the coroner, deputy coroner, and assistants only if the coroner, deputy coroner, or assistant has
 20 completed at least twenty hours of classroom instruction each calendar year as presented by a
 21 state-recognized and -accredited or nationally recognized and accredited credentialing
 22 organization that certifies individuals to conduct death investigations. Certified training
 23 completion shall be submitted to a professional association of the county coroners of Missouri
 24 which, upon validating the certified training, shall submit the individual's name to the county
 25 treasurer and department of health and senior services indicating the individual is compliant
 26 with the training requirements.

27 (2) Expenses incurred for attending the training session shall be reimbursed to the
 28 county coroner in the same manner as other expenses as may be appropriated for that purpose

29 to the extent that such expenses are not fully reimbursed under paragraph (c) of subdivision
30 (2) of subsection 1 of section 58.208.

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

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

473.742. 1. Each public administrator in counties of the second, third or fourth
2 classification and in the City of St. Louis shall make a determination within thirty days after
3 taking office whether such public administrator shall elect to receive a salary as defined
4 herein or receive fees as may be allowed by law to executors, administrators and personal
5 representatives. The election by the public administrator shall be made in writing to the
6 county clerk. Should the public administrator elect to receive a salary, the public
7 administrator's office may not then elect to change at any future time to receive fees in lieu of
8 salary. Every public administrator who begins his or her first term on or after January 1,
9 2024, shall be deemed to have elected to receive a salary as provided in this section.

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

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

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

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

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

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

	Assessed Valuation	Salary
23		
24	\$ 8,000,000 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	\$ 450,000,000 to 599,999,999	\$47,000
36	\$ 600,000,000 to 749,999,999	\$49,000
37	\$ 750,000,000 to 899,999,999	\$51,000
38	\$ 900,000,000 to 1,049,999,999	\$53,000
39	\$ 1,050,000,000 to 1,199,999,999	\$55,000
40	\$ 1,200,000,000 to 1,349,999,999	\$57,000
41	\$ 1,350,000,000 and over	\$59,000

42 (6) A public administrator with forty or more letters who begins a term after
 43 August 28, 2026, shall receive an annual salary computed as set forth in the following
 44 schedule:

Assessed Valuation	Salary
45 Under \$51,000,000	\$36,100
46 \$51,000,000 to \$100,000,000	\$39,100
47 \$100,000,001 to \$150,000,000	\$42,100
48 \$150,000,001 to \$200,000,000	\$45,100
49 \$200,000,001 to \$250,000,000	\$48,100
50 \$250,000,001 to \$300,000,000	\$51,100
51 \$300,000,001 to \$350,000,000	\$54,100
52 \$350,000,001 to \$400,000,000	\$57,100
53 \$400,000,001 to \$450,000,000	\$60,100
54	

55	\$450,000,001 to \$500,000,000	\$63,100
56	\$500,000,001 to \$550,000,000	\$66,100
57	\$550,000,001 to \$600,000,000	\$69,100
58	\$600,000,001 to \$1,000,000,000	\$72,100
59	\$1,000,000,001 to \$5,000,000,000	\$75,100
60	\$5,000,000,001 to \$10,000,000,000	\$78,100
61	\$10,000,000,001 or more	\$81,100

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

64 ~~[(7)]~~ (8) Two thousand dollars of the compensation authorized in this section shall be
 65 payable to the public administrator only if he or she has completed at least twenty hours of
 66 instruction each calendar year relating to the operations of the public administrator's office
 67 when approved by a professional association of the county public administrators of Missouri
 68 unless ~~[exempted from the training]~~ **an alternative option is approved** by the professional
 69 association. The professional association approving the program shall provide a certificate of
 70 completion to each public administrator who completes the training program and shall send a
 71 list of certified public administrators to the treasurer of each county. Expenses incurred for
 72 attending the training session shall be reimbursed to the county public administrator in the
 73 same manner as other expenses as may be appropriated for that purpose.

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

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

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

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

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

97 8. (1) A letter of guardianship and a letter of conservatorship shall be counted as
98 separate letters.

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

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

102 (b) "Letter of guardianship", the appointment of a guardianship by the court to a ward
103 adjudged to be incapacitated.

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