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July 11, 2022

Saline County Commission

19 E Arrow St Rm #101

Marshall, MO 65340

Via email commission@salinecountymo.org

**PRIVILEGED AND CONFIDENTIAL
DO NOT DISCLOSE**

Re: Saline County Assessor\Issues with Budget

Dear Saline County Commission (the "Commission"):

My firm represents the Saline County Assessor (the "Assessor") in regards to a couple issues that have occurred since the beginning of this year. Due to the issues affecting other county offices, the Assessor has requested this letter be copied to the Saline County Prosecutor, Saline County Collector, Saline County Treasurer, Saline County Auditor, and Saline County Clerk. It is my understanding that the Saline County Assessor has sought to have her budget corrected pursuant to Section 137.720 RSMo which requires one percent (1%) of the ad valorem property tax collections be deposited into the county's assessment fund. Despite her bringing the statute to the Commission's attention at the beginning of the year, on or about February 14, 2022, during a meeting held with Cindi Sims, County Collector, the Assessor's budget still does not accurately reflect the funds she is entitled to use for her office.

The lack of deposited statutory funds creates a big problem by not being able to adequately staff and operate the Assessor's office as set out in Missouri State Statutes. The Assessor's new phase chart, located in her 2022 – 2023 Maintenance Plan, and signed by all three current Commissioner's on November 8, 2021, later approved and signed by the Missouri State Tax Commission, lays out the duties and recommended 9+ staff members it will take to complete these statutory duties required by law. Currently, her budget is only allowing her to operate with six full time employees and one part time employee. As this should have been corrected earlier this year, she is asking for this issue to be put on your meeting agenda for the July 21, 2022 meeting, in order for the Commission to make a public record of their decision.

The other issue she has asked me to address is her ability to control her personnel and the budget which is allocated to her. It has come to my attention she decided to use her budget to allow her employees to receive a paid day off June 10, 2022. After approving this time off in the county's payroll system, it is my understanding the Commission ordered their Human Resources manager, Jackie Woods ("Jackie"), to change her employee's time by removing the paid day off. Jackie then forced the Assessor's office employees to use a sick or vacation day, and removed pay

all together for two of her employees. This use of her granting her employees an extra day off did not affect her budgeted amount for any of the employees, and she was using her proper use of power as an elected official.

Missouri precedent sets forth clearly that a county assessor, when exercising the authority delegated to her within her budget, is not subject to the political whims of a county commission. *See Kuyper v. Stone County Com'n*, 838 S.W.2d 436 (Mo. banc 1992). Once the budget appropriations have been completed, the Commission may not control the spending decisions of the Assessor.

This also brings up another issue, The Commission has changed the rate of pay of her employees through "ARPA Retention" pay. This has increased her employees pay by one dollar and fifty cents (\$1.50) per hour. Unfortunately, this pay increase is not actually coming from ARPA funds as it states on each employee's paystub, but instead the Assessor's budget, and will eventually cause a budget shortfall for the Assessor. If the ARPA Retention are funds that are being used for all employees in the County, which are to be paid by funds currently held in general revenue, my client would ask that you transfer the funds from general revenue to the assessment fund immediately. In the alternative, my client has expressed that if it would be easier for the Saline County Auditor, she would agree to accept a one-time transfer towards the end of the year with a signed agreement laying out those specific details. Ultimately, she is only asking for transparent communication from the Commission, and that her budget remain intact, as the Commission is not able to unilaterally change it once it has been approved.

The Assessor is not seeking to be litigious and is hoping these issues can be resolved amicably. I have instructed the Assessor to request a correction to her employee's next check and accrued time for their pay period to accurately reflect their paid day off. As this is proper use of her power as an elected official, the Commission should not interfere with this correction. Further, I ask that the Commission set forth on the July 21, 2022 meeting agenda that the Commission will vote as to whether to allocated general revenue funds back to the Assessor's budget to cover the budget shortfall the Assessor now currently has or sign an agreement laying out the detail for the ARPA retention pay, as those personnel decisions rest solely with her.

Thank you for your prompt attention to this matter. If you have questions please do not hesitate to contact my office.

Very truly yours,

Van Matre Law Firm, P.C.

By:


Joshua J. Sieg

CC:	Saline County Prosecutor 19 E Arrow St # 201 Marshall, MO 65340 <i>Via email</i> tthomspn@salinecounty.mo.org	Saline County Collector 19 E Arrow St # 201 Marshall, MO 65340 <i>Via email</i> collector@salinecounty.mo	Saline County Auditor 19 E Arrow St # 201 Marshall, MO 65340 <i>Via email</i> auditor@salinecountymo.org
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