

**MISSOURI COURT OF APPEALS
WESTERN DISTRICT**

CHRISTOPHER ESTES

APPELLANT,

**v.
COLE COUNTY OF MISSOURI, ET AL.**

RESPONDENTS.

DOCKET NUMBER WD76419

DATE: April 22, 2014

Appeal From:

Cole County Circuit Court
The Honorable Byron L. Kinder, Judge

Appellate Judges:

Division Three: Thomas H. Newton, Presiding Judge, Mark D. Pfeiffer, Judge and Cynthia L. Martin, Judge

Attorneys:

David G. Brown, Columbia, MO, for appellant.

Jill C. Lahue, Jefferson City, MO, for respondents.

MISSOURI APPELLATE COURT OPINION SUMMARY

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CHRISTOPHER ESTES,

APPELLANT,

v.

COLE COUNTY OF MISSOURI, ET AL.,

RESPONDENTS.

No. WD76419

Cole County

Before Division Three: Thomas H. Newton, Presiding Judge, Mark D. Pfeiffer, Judge and Cynthia L. Martin, Judge

The Assessor of Cole County, Christopher Estes, appeals from the Circuit Court of Cole County's judgment in favor of Cole County and the Cole County Commission. The trial court found that the County Commission is legally authorized to transfer funds from the Cole County Assessment Fund into the County's general revenue fund to pay for technology expenses. The Assessor argues on appeal that the trial court's judgment constituted error because expenditures from the Assessment Fund must first have been authorized by the Assessor's biennial assessment maintenance plan and because technology expenses are not eligible to be included in the biennial assessment maintenance plan.

AFFIRM.

Division Three holds: Inherent in the Assessor's arguments on appeal is the premise that expenditures from an Assessment Fund are statutorily limited to expenses permissibly and actually included in a county's biennial assessment maintenance plan. However, the statutory scheme does not connect disbursements from an Assessment Fund to deposits into an Assessment Funds. While section 137.750 requires the county to have an Assessment Fund to receive reimbursement from the State for costs and expenses incurred by the county assessor in "performing all duties necessary to assess and maintain equalized assessed valuations of real property, making real and personal property assessments and preparing abstracts of assessment lists," the statute makes no mention of disbursements from an Assessment Fund. Instead, section 137.725 governs disbursements from an Assessment Fund. Section 137.725 permits the County to pay "all costs and expenses" of the Assessor from an Assessment Fund. Affording "all" its plain and ordinary meaning requires the conclusion that technology expenses allocated to the Assessor's Office are "costs" and expenses" properly paid from the Assessment Fund by the County.

Opinion by Cynthia L. Martin, Judge

April 22, 2014

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