

**Publication of County Pay Roll  
Claims**

**Held:** Section 4465.20, Revised Codes of Montana, 1935, is mandatory in requiring the board of county commissioners, at the adjournment of each session of the board, to cause to be published in a newspaper, a complete list of all claims which said board has ordered paid for all purposes, including salary claims of all employees, other than elected county officers, showing the name, the purpose and the amount thereof, and a fair summary of the minutes and records of all of its proceedings, so the taxpayers of the county may have, after each session, an itemized account of county expenditures.

August 20, 1948

Mr. W. A. Brown  
State Examiner  
Capitol Building  
Helena, Montana

Attention: Mr. A. M. Johnson,  
First Assistant State Examiner

Dear Mr. Brown:

You have submitted the following question for my opinion:

"Is it mandatory to have published county pay roll claims showing in detail each salary paid, stating the name of the claimant, the purpose and amount, or is it in accordance with law to only publish the lump sum not broken down into separate items? Should the full salary be shown or only the amount after tax and other deductions?"

In answering your inquiry we should look to the applicable statute which is Section 4465.20, Revised Codes of Montana, 1935. This section is a part of Chapter 100, Laws of 1931, which amended Section 4465, Revised Codes of Montana 1921; it is a part of Chapter 345, Revised Codes of Montana, 1935, which sets forth the general and permanent powers of the board of county commissioners. The applicable part is as follows:

"... At the adjournment of each session of the board to cause to be

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published in a newspaper, a complete list of all claims ordered paid for all purposes showing the name, purpose and amount, and a fair summary of the minutes and records of all its proceedings, and also to be published annually in a newspaper the county clerk's annual statement of the financial condition of the county." (Emphasis supplied).

The foregoing provision of Section 4465.20, appears very plain and unambiguous; the legislature has required that the board of county commissioners, at the adjournment of each session, cause to be published in a newspaper:

1. Complete list of all claims the board has ordered paid for all purposes showing:
  - a. The name of each claimant,
  - b. The purpose for which the claim was made,
  - c. The amount of each such claim.
2. A fair summary of the minutes and records of all of the board's proceedings.

The reason behind this and similar legislation is the fact that the legislature believed that the people of the county, the taxpayers, are entitled to know, by such publication, how, to whom and for what, their tax money is being spent.

This is the reason, as well as the public policy, which obtains generally in this state in regard to the fiscal matters pertaining to the expenditure of public money.

This law has been in effect since the amendment of 1931, and has been so interpreted by prior Attorneys General. (See Vol. 10, p. 379; Vol. 13, p. 42; Vol. 18, p. 28).

In the last two of the foregoing opinions of the Attorney General, which were written after the statute was amended, it was held, that the provisions requiring the publication in a newspaper of all claims ordered paid and a fair summary of the minutes and records of its proceedings is a mandatory provision required of the board of county commissioners, with this interpretation I agree.

The legislature has been in session several times since these opinions were rendered, and apparently the legislature agreed with such interpretation, for no amendment or qualifying legislation has been enacted.

It should be pointed out that salaries of elected county officers need not be examined, settled and allowed by the board of county commissioners, as such salaries are exempted thereunder under the provisions of Section 4465.11, Revised Codes of Montana, 1935, and therefore do not fall within the provision of Section 4465.20. Although not required to be published, these salaries could easily be set out in the summary of the minutes.

Therefore, it is my opinion that Section 4465.20, Revised Codes of Montana, 1935, is mandatory in requiring the board of county commissioners, at the adjournment of each session of the board, to cause to be published in a newspaper, a complete list of all claims which said board has ordered paid for all purposes, including salary claims of all employees, other than elected county officers, showing the name, the purpose and the amount thereof, and a fair summary of the minutes and records of all of its proceedings, so the taxpayers of the county may have, after each session, an itemized account of county expenditures.

Sincerely yours,  
R. V. BOTTOMLY,  
Attorney General