

requested wage or salary deductions. There is, however, a fundamental distinction between a deduction contemplated by this section and an authorized salary or wage reduction or exemption required by the contemplated annuity plan. *See* AGO 073-420.

In *Florer v. Sheridan*, 36 N.E. 365, 369 (Ind. 1894), that court discussed a "deduction-reduction" distinction:

Deductions and exemptions are two separate and distinct things, having no connection. A deduction is the taking of the subtrahend from the minuend; it is a subtraction. Exemption is an immunity or privilege; it is freedom from a charge or burden to which others are subject.

*See also* Arizona State Tax Commission v. Reiser, *supra*; and *Kreher v. United States*, 314 F. Supp. 409 (M.D. Fla. 1970).

Although §112.171, F. S., does permit certain deductions, there does not appear to be any statutory authorization for the contemplated plan and I consider the referenced Attorney General Opinions applicable. Your second question is answered accordingly. *Cf.* §218.34, F. S., created by Ch. 73-349, Laws of Florida.

073-422—November 15, 1973

#### COUNTY COMPTROLLER

#### DUTIES AS ADMINISTRATIVE OFFICER FOR COUNTY COMMISSION

To: Jack H. Greenhut, Escambia County Attorney, Pensacola

Prepared by: Rebecca Bowles Hawkins, Assistant Attorney General

#### QUESTION:

Is a county comptroller authorized, under a special law requiring him to serve as "ex officio clerk and administrative officer" of the board of county commissioners, without specifying any duties as administrative officer, to take over and administer, without direction from the board, the day-to-day affairs of the board, such as the preparation of the agendas for board meetings, drafting and signing of correspondence resulting from official actions of the board, and the like?

#### SUMMARY:

Under Ch. 73-455, Laws of Florida, dividing the duties of the circuit court clerk between a court clerk and a county comptroller, the county comptroller in carrying out his duties as ex officio clerk and administrative officer of the board of county commissioners should serve at the board's direction in accordance with the procedures traditionally followed by the circuit court clerk in this respect.

The special act in question, Ch. 73-455, Laws of Florida, purports to divide the duties of the circuit court clerk between two officers, as authorized by Art. V, §16, State Const. Under the statute, the clerk of the circuit court is to carry out the judicial duties of that constitutional office, and the county comptroller is to serve as "ex officio clerk and administrative officer of the board of county commissioners, recorder, auditor, and custodian of all county funds and of all official records of the board of county commissioners." Section 3 of the act imposes certain specific duties upon the county comptroller, none of which is of the type referred to in your question; nor is there any other provision which would indicate that the legislature intended to create an additional office—that of county administrator—and to vest in the county comptroller the duties of that office. The title of the act speaks of

"dividing the duties of the office of circuit clerk" between the two officers designated therein; and §7 of the act confirms that the legislative intent was merely to separate the judicial and nonjudicial duties of the office of circuit court clerk. It provides that

Except as provided above, *the provisions of existing law* relating to the duties, fees, compensation and method of election of the clerk of the circuit court, and *other existing provisions of law applicable to that office*, shall in Escambia County apply as follows: Those relating to litigation, proceedings and matters within the jurisdiction of the circuit court and other courts of the county shall apply to the clerk of the circuit court, and all others shall apply to the county comptroller; provided, however, any such provisions that may appropriately apply to both of these officers shall be so applied. (Emphasis supplied.)

One of the "other existing provisions of law" relating to circuit court clerks is §125.17, F. S., providing that the clerk of the circuit court "shall be clerk and accountant" of the board of county commissioners and "shall keep their minutes and accounts, and perform such other duties as their clerk *as the board may direct* . . . ." (Emphasis supplied.) Thus, under the rule that statutes *in pari materia* are to be read together and construed, if possible, so as to preserve the force of both, without destroying their evident intent, *State v. Collier County*, 171 So.2d 890 (Fla. 1965), and in light of the clear import of §7 of the act, *supra*, the designation of the clerk as "administrative officer" must be construed to accord with §125.17, *supra*. When so construed, it is inescapable that the county comptroller, in serving as clerk and administrative officer of the board of county commissioners, should serve at its direction in accordance with the procedures traditionally followed by the circuit court clerk in carrying out his duties in this respect.

Your question is, therefore, answered in the negative.

073-423—November 15, 1973

#### PUBLIC OFFICERS

#### APPOINTEE FILLING UNEXPIRED TERM OF OFFICE—SALARY

To: Daniel N. Martin, Attorney for Clerk of Circuit Court, Port Richey

Prepared by: Rebecca Bowles Hawkins, Assistant Attorney General

#### QUESTION:

Is the 20 percent limitation on salary increases provided by §11 of Ch. 73-173, Laws of Florida [§145.18(2), F. S.], applicable to the compensation to be paid to a county commissioner appointed to serve the unexpired term of a deceased incumbent of the office?

#### SUMMARY:

The 20 percent limitation on salary increases provided by §11 of Ch. 73-173, Laws of Florida [§145.18(2), F. S.], is applicable to the compensation to be paid to a county commissioner appointed to serve the unexpired term of the deceased incumbent of the office.

Your question is answered in the affirmative.

Chapter 73-173, Laws of Florida, amends Ch. 145, F. S. (the Uniform County Officials' Salary Act), by establishing new salary schedules for county officials,