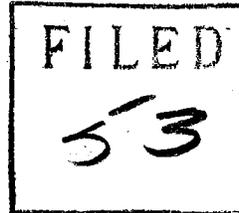


ASSESSORS: County assessor in a fourth class county having a population of 7500 or more should receive forty-five cents for making one assessment list which contains an assessment of the real and personal property all under the same ownership; entitled to forty-five cents for making each non-resident real estate assessment list.

January 4, 1950



1/6/50

Mr. J. Bernie Lewis
Prosecuting Attorney
Douglas County
Ava, Missouri

Dear Sir:

Your request for an official opinion has been assigned to me. You state your request in the following manner:

"I would appreciate an opinion as to your interpretation of a portion of Section 1, page 1553, Missouri Laws 1945, pertaining to compensation of county assessors in fourth-class counties.

"The specific question being as follows, to-wit;

"Does the county assessor in a fourth-class county, having a population of over 7,500 receive 45 cents for each personal assessment list and resident land list and each nonresident real estate assessment list?"

This inquiry presents two questions, the first of which is: Where the assessor, in counties of the fourth class having a population of 7500 or more, makes the assessment of John Doe, who lives in the county and who owns both real and personal property, does the assessor make a list of the personal property, for which he is entitled to compensation, and another and separate list of real property, for which he is entitled to additional compensation, or, is the personal and real property all included in one list for which the assessor is entitled to the compensation provided by law for making one list?

In relation to this question we call your attention to Section 1, Laws of Missouri, 1945, page 1553. That section reads:

"The compensation of the county assessor in counties of the fourth class having a population of 7500 or more shall be 45

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cents per list, and in counties having a population of less than 7500 shall be 45 cents for each personal assessment list and resident land list and 20 cents for each non-resident real estate assessment list, and in all the counties of the fourth class, each county assessor shall be allowed a fee of 6 cents per entry for making real estate and tangible personal assessment books, all the real estate and tangible personal property assessed to one person to be counted as one name, one-half of which shall be paid out of the county treasury and the other one-half out of the state treasury. The assessor in counties of the fourth class shall place the street address or rural route and post office address opposite the name of each taxpayer on the tangible personal property assessment book; provided that nothing contained in this section shall be so construed as to allow any pay per name for the names set opposite each tract of land assessed in the numerical list."

Inasmuch as in the instant case we are dealing only with a fourth class county which has a population of 7500 or more, the only part of Section 1 with which we are concerned, except the latter part regarding remuneration for entries, is that part which reads:

"The compensation of the county assessor in counties of the fourth class having a population of 7500 or more shall be forty-five cents per list."

Our question therefore is, as we stated somewhat more fully above, whether the assessor, in making the assessment of John Doe, who owns both personal property and real estate, and who lives in the county, makes one list for the personal property, and another and separate one for the real estate?

In considering this matter we wish to call your attention to section 10, Laws of 1945, page 1785, which gives to the State Tax Commission the authority to design the assessment forms to be used by county assessors. The pertinent part of this section states:

"The State Tax Commission shall design the necessary assessment blanks * * *"

We would next call your attention to the assessment forms which the State Tax Commission, acting under the authority of

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section 10, quoted above, designed for the use of the county assessors. This form is headed: 1947 Assessment List. The form then reads: List of taxable real and tangible personal property belonging to or under the control of _____ township, county and such.

Below this is listed: "First," with a place for the description of real estate. Below this is listed "Second," with spaces for the listing of tangible personal property. The important point in the above is that all of this property, both real and personal, is contained in one list, for which one list, under section 1, the assessor is entitled to receive forty-five cents.

This conclusion, that the assessment list shall contain both real and personal property, is sustained by an opinion rendered by this office on January 26, 1938. We quote from that opinion:

"In State v. Gomer, 101 S.W.(2d), 1.c. 66, the court drew nine conclusions concerning the duties and compensation of assessors. These conclusions concisely set out the compensation to be paid and we shall set them forth here with the exception of the third which has been completely nullified by this amendment. Also, we shall interpolate into them the changes this amendment has brought about and will omit matters required to be omitted by the new law. The interpolations will be indicated by parenthesis and underlined.

"First. That an assessor should obtain a list in the form prescribed by section 9756, R.S. 1929 (Mo. St. Ann. para. 9756, p. 7872), (as amended Laws of 1937, page 570), from every person who owns 'taxable personal property' (and real estate) in his county, (and its value)

"Second. That whenever from any cause a list of any taxable personal property (and real estate) is not delivered to him by the owner or his representative, then the assessor shall make a list thereof as required by section 9760, R.S. 1929 (Mo. St. Ann. para. 9760, p. 7877), or if the owner of such property is deceased

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then as required by section 9763,
R. S. 1929 (Mo. St. Ann. para. 9763,
p. 7879)."

This we believe to be a general law applicable to all counties.

It is the opinion of this department therefore, in view of the above, that when the assessor makes his assessment list he shall include in one list both personal and real property belonging to the same individual, for which one list he is entitled, under section 1, quoted above, to receive in counties of the fourth class with a population of 7500 or more, the sum of forty-five cents.

Your second question is: Whether the assessor in fourth class counties, having a population of 7500 or more, receives the sum of forty-five cents for making a nonresident real estate assessment list.

Section 1, quoted above, says that in counties of the fourth class with a population of 7500 or more, the assessor shall receive forty-five cents per list. We again call your attention to that part of the opinion rendered by this office on January 26, 1938, quoted above which states:

"First. That an assessor should obtain a list * * * from every person who owns 'taxable personal property' (and real estate) in his county.* * *"

This, as we said above, we believe to be a general law applicable to all counties, and that it imposes upon the assessor the duty of making a nonresident real estate list, for which, under Section 1, he is entitled to receive the sum of forty-five cents. (In order that you may have the benefit of a thorough discussion on this subject we are enclosing a copy of the January 26, 1938 opinion.)

CONCLUSION

It is the conclusion of this department that a county assessor in a fourth class county having a population of 7500 or more should receive forty-five cents for making an assessment list containing both real and personal property; that both real and personal property belonging to the same individual are contained in one list; that such an assessor is required to make a nonresident

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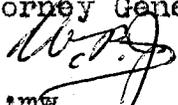
real estate list for which list he should receive forty-five cents.

Respectfully submitted,

HUGH P. WILLIAMSON
Assistant Attorney General

APPROVED:

J. E. TAYLOR
Attorney General


HPW:mw
Enc.