

ASSESSORS: County assessor or deputies of all counties except class
TAXATION: one counties and the City of St. Louis must call at office,
REVENUE: place of doing business or residence of each property owner
COUNTIES: in county and require them to make a list of all taxable
real and tangible personal property owned by such person in
county. Property owner has the duty to fill in the valuation
of all real and personal property included in assess-
ment list.



February 19, 1957

Honorable John A. Johnson
State Senator
24th Senatorial District
Ellington, Missouri

Dear Senator Johnson:

This is in answer to your opinion request to this office dated February 7, 1957, and which reads as follows:

"Pursuant to a request from the Reynolds County Court, I hereby request your opinion on the following matter:

"The assessor of Reynolds County has devised a means of assessment which the county court thinks is illegal. I would like therefore to have your opinion as to whether or not this is a legal manner in which to make assessments.

"The assessor has been mailing out assessment blanks and asking the property owners to fill in the description of the property and to leave the valuation blank open. He has advised the property owners that he will later fill in the proper figure in the valuation column. This is being done by mail."

In answer to your first inquiry as to whether it is illegal for the assessor to mail out assessment blanks to the property owners asking them to fill in the description of the property, we are attaching hereto two opinions from this office to the Honorable Clarence Evans, dated March 2, 1949, and to Honorable Allen Rolston, dated December 21, 1949. These opinions hold that it is the duty of the assessor to call at the office, place of doing business or residence of each property owner within the county, excepting class one counties and the City of St. Louis, and to require such persons to make and return a correct statement of taxable, real and tangible personal property in the county owned by such property owner. These opinions hold that the statutory provision, which is now Section 137.115, RSMo. 1949, which directs the assessor to call at the office, place of doing business or

Honorable John A. Johnson

residence of each person required to list property, is mandatory and the assessor may not by any other means make his demand upon the property owners for the assessment lists. The assessor is not required to be present at the time the list is prepared, filed or sworn to by the property owner, nor is it necessary for the assessor to check the property except in cases where no list has been returned. In that event, it becomes the assessor's duty to check the property and prepare the lists himself. The assessor, after having called at the office, place of doing business or residence of the taxpayer, and having officially required that an assessment list be made, need not again call upon the taxpayer to take said list and check the property assessed. It is the duty of the taxpayer to deliver the completed assessment list to the assessor and the assessor may designate his office or some other place in the county as the place where the completed lists may be delivered or mailed to him.

As to your second inquiry, with regard to the request by the assessor that the property owners leave the valuation blank open, we find that Section 137.120, RSMo. 1949, sets out what the property list shall contain which the property owner is to prepare and submit to the assessor. This section provides as follows:

"Such lists shall contain:

(1) A list of all the real estate and its value;

(2) A list of all the livestock, showing the number of colts, yearlings, two year olds and all other horses, mares and geldings and their value; the number of colts, yearlings, two year olds and all other asses and jennets and their value; the number of colts, yearlings, two year olds and all other mules and their value; the number of calves, yearlings and all other neat cattle and their value; the number of pigs and all other hogs and their value; the number of lambs and all other sheep and their value; the number of kids and all other goats and their value; the number of domesticated rabbits, domesticated animals of all kinds and all other livestock and their value; the number of poultry including chickens, guineas, ducks and geese and their value, the number of turkeys and their value, the number of bee colonies and their value;

Honorable John A. Johnson

(3) An aggregate statement of all tractors, combines, threshing machines, drilling machines, power balers and all other farm machinery and implements and their value;

(4) A statement of household property including the number of pianos and other musical instruments, radios, clocks, watches, chains, and appendages, sewing machines, washing machines, refrigerators, gold and silver plates, jewelry, household and kitchen furniture and the value thereof;

(5) All trucks, motorcycles, airplanes and all other motor vehicles and their value;

(6) All steamboats, keelboards, wharf boats and all other vessels; all toll bridges, all printing presses, type and machinery therewith connected, and all portable mills of every description, and all paintings and statuary, and every other species of tangible personal property not exempt by law from taxation."

As can be seen from the reading of the section, it provides that the property owner is to not only state the various types of real and personal property which he owns, but also the value of that property.

It is the opinion of this office that the property owner has the duty to include in the list of property which he must submit to the assessor the valuation which he places on all the real and personal property owned by him.

CONCLUSION

It is the opinion of this office that the county assessor or his deputies in all counties other than class one counties and the City of St. Louis must call at the office, place of doing business or residence of each property owner in the county and require them to make a correct statement of all taxable real and tangible personal property in the county owned by such person. It is illegal for an assessor to mail out assessment blanks to the property owners asking the property owners to fill in the description of the property.

It is also the opinion of this office that the property owners have the duty to fill in the valuation of all real and personal property which they own and which they have included on the list, and it is improper for the assessor to require the property owners to leave the valuation blank open.

Honorable John A. Johnson

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Richard W. Dahms.

Yours very truly,

JOHN M. DALTON
Attorney General

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Enc. 2