STATE AUDITOR: TAXATION: County Clerks. Senate Bill Number 50, Laws 1933, page 421, applicable to counties having township organization.

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July 27, 1933

Honorable Forrest Smith
State Auditor
Jefferson City, Missouri

Dear Mr. Smith:

This Department acknowledges receipt of your letter dated May 22, 1933, as follows:

> "This department would be pleased to have an opinion of the Attorney General as to whether Senate Bill 50, as finally passed and agreed to, is applicable to counties having township organization."

Senate Bill Number 50 about which you inquire is now found in Laws 1933, page 421, Section 9876, is as follows:

> "As soon as the Assessor's book shall be corrected and adjusted, the Clerk of the County Court, except in St. Louis City, shall, within ninety days thereafter, extend the taxes therein in proper columns prepared for such extensions, which book, with the taxes so extended therein, shall be authenticated by the seal of the Court as the tax book for the use of the Collector; and when the Assessor's book is in two or more volumes, such extension shall be made in all such volumes, and each volume shall be authenticated by the Clerk with the seal of the Court. And upon a failure to make out such extension of taxes in the Assessor's book or books, as the case may be, and deliver same to the Collector in the time specified, the County Court shall

> deduct twenty per centum from the amount of fees which may be due the Clerk for making such extension, and such Assessor's book, with the taxes so extended therein, shall be called the "Tax Book". "

It will be noticed that by the amendment to Section 9876 the Assessor's book when corrected and adjusted, except in St. Louis City, is to be authenticated by the seal of the County Court and the Assessor's book when so authenticated is to be used by the collector as and for the "Tax Book". Whereas, under Section 9876 Revised Statutes Missouri 1929 the clerk of the county court, except in St. Louis City, was required to make a copy of the Assessor's book, such copy to be authenticated and delivered to the collector as and for the "Tax Book".

Certain provisions are made in the statutes whereby persons or corporations owning assessed property may appear before county boards of equalization, the State Tax Commission and the State Board of Equalization, for the purpose of correcting and adjusting assessments made by assessors and if and after such corrections and adjustments are made, then the tax books are ready for delivery to the respective tax collectors so that taxes may be collected. The assessments made by township assessors may be corrected and adjusted the same as assessments made by county assessors.

Dealing with counties under township organization and with the assessment and collection of taxes in the respective townships in the respective counties where such law is in effect, Section 12328 Revised Statutes Missouri 1929, provides:

> "The assessor* * shall * * proceed to take a list of the taxable property of his township and assess the value thereof <u>in accordance with the provisions of the general laws of this state in relation to the assessment of real and personal property by county assessors, in all things pertaining to the discharging of his official duties, except when the same may be inconsistent with the provisions of this article.</u>* * * "

After such assessments are made Section 12330,

directing the disposition of the assessment list made by the township assessor, provides:

> "He shall file with the county clerk * * all of the assessment lists taken by him, which lists shall be kept by the clerk as now provided by law.****"

With reference to the duties of the various county clerks in counties operating under township organization law, and with respect to the collection of taxes, Section 12320 provides as follows:

> "The county clerk shall cause a copy of the assessment roll of each township in their respective counties, with the taxes extended thereon, to be delivered to the collector of such township, on or before the day in each year, as fixed by law, when taxes become due."

Section 9880 provides that as soon as may be after the tax book for each year has been corrected and adjusted the county courts shall cause the same to be delivered to the proper collector, who shall give his receipt therefor to the county clerk.

Section 9881 requires the collector to sign a receipt for the tax book and this receipt shall be endorsed on the aggregate abstract of the taxes assessed and to be collected, which abstract bearing such receipt shall be transmitted by the county clerk to the State Auditor.

The sections above quoted and referred to are found in Chapter 59, Revised Statutes Missouri 1929.

Section 9976 provides as follows:

> "The term "assessor" or "assessors", wherever used in this chapter, shall be held to mean and refer to county, township, city, town or district assessors, as the case may require. The term "collector" or "collectors", wherever used in this chapter, shall be held to mean and refer to the county, township, city, town or district collectors, as the case may require."

We do not see wherein Senate Bill Number 50 changes the duties of the various county clerks with reference to the collection of taxes in counties under township organization. The township assessor is required to take lists of taxable property in his township and assess the value thereof according to law. Such assessor upon taking such list is required to file the original lists with the county clerk of his county and by the law the county clerk is required to keep such lists in his office, and the clerk is further required by law to make a copy of such assessment lists or assessment rolls with the taxes as levied by the proper authorities extended thereon, and such copy of such assessment rolls shall be delivered to the collector of the township and the receipt of the collector taken therefor and the receipt endorsed on the aggregate abstract of the assessment roll. The copy of the assessment roll so delivered by the county clerk to the township collector becomes the "Tax Book" of and for the township collector.

Section 9877 Laws 1933, page 422, limits the fees the county clerk may receive to ten cents per hundred words and figures for all words and figures extended by him in making out the tax book, whereas Section 9877 Revised Statutes Missouri 1929 allowed the county clerk ten cents per hundred words and figures for making out the tax book. The amendment of Section 9877 with reference to fees was made to conform to the work to be done under the amendment to Section 9876.

We doubt whether Sections 9876 and 9877 Revised Statutes Missouri 1929, had reference to tax books to be furnished collectors where the township organization law was in effect, but rather that the duties of the county clerk with reference to tax books to be furnished township collectors were and are governed by the sections of the statute above quoted relating to counties under township organization, and that the fees of a county clerk for making the tax book to be furnished township collectors were and are governed by subdivision 2 of Section 10007, Revised Statutes Missouri, 1929, which subdivision reads as follows:

> "For making a copy of the tax book for the use of the collector, including certificate and seal to the same, for every hundred words and figures, ten cents, one-half to be paid by the state, the other half by the county; for making an abstract of the assessor's book for the state auditor, five dollars, and in addition thereto fifty cents for every one hundred thousand dollars' worth of property on such abstract, to be paid by the state."

It is the opinion of this Department that Senate Bill Number 50 in nowise impaired or enlarged the duties of the county clerks in the respective counties in this state where township organization law is in effect, with reference to making and authenticating tax books for the use of township collectors or the fees of the county clerks therefor.

Very truly yours,

GILBERT LAMB
Assistant Attorney General,

APPROVED:

ROY McKITTRICK
Attorney General.

GL:LC