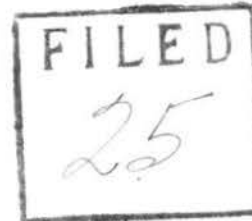


CONSTRUCTION OF SENATE BILL NO. 50--

Date of making up tax books under this bill not applicable to year 1933.

*Secs 9876-77 - Laws 33*

May 18, 1933. *SB 50*



Hon. Melvin Englehart  
Prosecuting Attorney  
Madison County  
Fredericktown, Missouri

Dear Mr. Englehart:

This office is in receipt of your letter of recent date with request for an opinion as to the construction of Senate Bill No. 50 approved by the Governor April 1st, 1933, which letter is as follows:

"The County Clerk of this county has notified me that he has received a copy of Senate Bill No. 50, in relation to the use of tax books in the county. The bill provides that the current tax book for 1933 taxes is abolished, according to our interpretation. Is this correct? Section 9876 provides that the assessors book shall be authenticated and shall be used as the tax book for the use of the collector. This would avoid the use of the Current Tax Book, as now made by the County Clerk. Do the provisions of the bill mentioned above apply to the year 1933? I see no emergency clause to the bill and it would consequently go into effect within ninety days. If it does go into effect within ninety days it would seem to abolish the use of the Current Tax Book as now made. Please advise."

The bill referred to in your letter repeals Sections 9876 and 9877, Article VII, Chapter 59, R. S. Mo. 1929, and enacts two new sections to be known as Sections 9876 and 9877, pertaining to the same subject; no emergency clause is attached and consequently goes into effect ninety days after the adjournment of the Legislature, to-wit, July 24, 1933.

The only query in your letter is, "Do the provisions of the bill mentioned above apply to the year 1933?" It is the opinion of this office that this does not affect or apply to the assessor's books and tax books now being copied and extended for the assessments of June 1, 1932, for taxes to be paid in the fall of 1933.

It will be necessary to trace assessments of June 1, 1932, through from the beginning until July 24, 1933, when Senate Bill No. 50 becomes effective, and it will be seen that practically all of the work to be done on the assessor's books and tax books for the collectors will have been completed by the time this act becomes a law and the tax books will, in a great many instances, be in the hands of the respective collectors by that date.

Section 9756, R. S. Mo. 1929, provides among other things,

"The assessor or his deputy or deputies shall between the first days of June and January, and after being furnished with the necessary books and blanks by the county clerk at the expense of the county, proceed to take a list of the taxable personal property in his county, town or district, and assess the value thereof,  
\* \* \* \* \*

The assessment by the assessor may not be necessarily completed until January 1, 1933; the books are then turned over to the county clerk by the assessor. The county board of equalization, except the City of St. Louis, meets at the office of the county clerk on the first Monday of April in each year, Sec. 9811 R. S. 1929; and the board of appeals meets on the fourth Monday in April thereafter, Sec. 9813 R. S. 1929, except in counties containing a population of more than 70,000 the board of equalization meets the first Monday in March and the board of appeals the fourth Monday in March thereafter.

Section 9871, R. S. Mo. 1929, provides,

"As soon as may be after the assessor's book of each county shall be corrected and adjusted according to law, the county court shall ascertain the sum necessary to be raised for county purposes, and fix the rate of taxes on the several subjects of taxation so as to raise the required sum, and the same to be entered in proper columns in the tax book."

Section 9874, R. S. Mo. 1929, provides that at the May term the county court shall make and levy for county purposes, etc.

Section 9814, R. S. Mo. 1929, provides, among other things, that the county clerk shall keep an accurate record of the proceedings of the board and the assessor shall correct all erroneous assessments, and the clerk shall adjust the tax book according to the orders of the court, etc.

Section 9876, R. S. Mo. 1929, provides,

"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, make a fair copy thereof, with the taxes extended therein, authenticated by the seal of the court for the use of the collector. \* \* \* \* \*

Section 9880, R. S. Mo. 1929, provides,

"As soon as may be after the tax book of each year has been corrected and adjusted, and the amount of the county taxes stated therein according to law, the county court shall cause the same to be delivered to the proper collector, \* \* \* \* \*"

So, it will be seen that the tax books should be in the hands of the collector by approximately the time the bill becomes a law. So, it would be very impractical and almost impossible to wait until July 24, 1933, to extend the assessor's books to take the place of the tax book as provided by Senate Bill No. 50, and under the injunction of Section 9876, R. S. Mo. 1929, it is the duty of the county clerk, within ninety days after the assessor's books shall be corrected and adjusted, to make a fair copy thereof with the taxes extended thereon, authenticated by the seal of the court for the use of the collector.

From the above and foregoing we take it that it was not the intention of the legislature for Senate Bill No. 50 to make any changes in making and extending the tax books that would affect the assessment of June 1st, 1932, for taxes payable in Fall of 1933.

Yours very truly,

COVELL R. HEWITT  
Assistant Attorney-General.

APPROVED: \_\_\_\_\_

ROY McKITTRICK  
Attorney-General.

CRH;EG