

SCHOOL DISTRICTS:--Where single owner owns land located within three different school districts, county clerk, in assessing the amount of school taxes, should take the value of the land located in each district, in arriving at the amount of taxes due each school district.

10:23

October 20, 1933.



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Mr. Thomas A. Mathews,
Prosecuting Attorney,
Farmington, Missouri.

Dear Sir:

We are acknowledging receipt of your letter in which you inquire as follows:

"At the request of our County Court, Assessor and Flat River and Esther School Districts, I herewith write you with the view and purpose of obtaining an interpretation of Sections 9260, 9261, 9780, 9792, 9805 and 9876, Revised Statutes of the State of Missouri, for the year 1929. In reading those sections, two points will arise, and on which we would like to have your opinion.

First: How shall the County Clerk extend and assess the amount of school taxes on receipt of the estimates of the various districts. For illustration, if a man owns 1000 acres of land, and which is assessed by the Assessor at a certain value and assessed valuation, and 200 acres of this tract of land is in school district No. 1, 300 in school district No. 2, and 500 acres in school district No. 3, should the valuation be carried out according to an acreage value or according to a real valuation of each acre in each school district.

It seems that our County Assessor has arbitrarily outlined to the County Clerk, what he considered a fair valuation of the number of acres of the individual owner in each school district, and upon this certified valuation of the County Assessor to the County Clerk, that the County Clerk has used in carrying out and extending the taxes. Or should the County Clerk have carried it out according to the acreage value based upon the total assessment of the 1000 acre tract."

We have examined the sections of the statutes to which you call our attention and do not believe that any of them throw any light upon the question which you ask. You inquire as to how to assess the amount of school taxes due several school districts where the several districts together encompass

a tract of land owned by one individual.

We shall attempt to answer your inquiry by using the example given in your inquiry. You state that if a man owns 1000 acres of land which is assessed by the Assessor at a certain value, and 200 acres of this land is in district No. 1, 300 acres in district No. 2, and 500 acres in district No. 3, should the valuation be carried out according to the acreage value or according to the real valuation of each acre in the school district. As we understand the law, each school district is entitled to the school taxes on the valuation or assessment of the land found and located within its particular district. We do not understand that any district might increase the valuation of land in this district by taking into consideration properties located outside of the district. Such being true, we are of the opinion that if there are 200 acres of land belonging to this tract in district No. 1, that the valuation upon which the school taxes for that year for that district should be assessed, would depend upon the actual value of the 200 acres located within the district.

Taking the example which you gave in your inquiry, assume that the entire 1000 acres is worth \$10,000. Assume also that upon the 500 acres are located the improvements and that the 500 acres are worth \$7,000.00; that the 200 acres are worth \$1,000.00 and the 300 acres are worth \$2,000.00. If it were possible, in making the assessment in district No. 1 for the 200 acres to include a value which was located in district Nos. 2 and 3 for the purpose of raising taxes in district No. 1, then the taxes in district No. 1 would be based upon a value which was not found within district No. 1. We must, therefore, conclude that the County Clerk, in extending and assessing the amount of school taxes due the various districts, he should base those taxes upon the actual value of the land located within the particular district. To adopt the method of apportioning the value according to the ratio which the number of acres in a particular district bears to the total number of acres in the tract would be to include within the district a value which is not in fact found therein. All of this land apparently is located within the same county and must be assessed in the name of owner according to the valuation of the tract. When it comes to the assessment, however, of school taxes for the various districts, we believe that the assessor is correct in placing a fair valuation on the number of acres of this individual owner found within each individual district.

It is therefore the opinion of this Department that where an individual owned 1000 acres of land, all of which is located within three separate school districts, that the County Clerk, in assessing the amount of school taxes, should adopt for the valuation the value of the land which is located in each individual district; that it would not be proper to adopt the valuation of the entire tract and proportion the taxes among the various districts according to the number of acres found therein.

Mr. Thomas A. Mathews,

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October 20, 1933.

Very truly yours,

A handwritten signature in cursive script, reading "Frank W. Hayes", is written over a horizontal line.

Assistant Attorney General.

APPROVED:

Attorney General.

FWH:87