TAXATION - ASSESSMENTS - SEPARATION OF POWERS OF COUNTY ASSESSOR AND CITY ASSESSOR WITHIN SUCH COUNTY.

September 30, 1933.

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Mr. Martin L. Neaf, Assessor,
St. Louis County,
Clayton, Missouri.

Dear Sir:

You have made an oral request of the Attorney General for an opinion as to the division of powers between a county assessor and a city assessor for a city of the third class within such county, in regard to the assessment of real estate within such city for county and state purposes, particularly as to whether or not such city assessor has any control over the assessments of such property for county and state purposes.

Revised Statutes Missouri 1929, Section 9752 provides in part as follows:

> "Every (county) assessor shall take an oath * * * that he will assess all the property in the county in which he assesses at what he believes to be its actual cash value."

Sections 9742, 9778, 9792, 9800 and 10003 all use substantially similar language in defining the duties of county assessors and in none of such sections is there any reference to the right of a city assessor of a city within a county to have any voice in the assessment for state and county purposes, and in none of such sections is any exception made for cities within such counties.

The only section of the statutes which might lead to a contrary conclusion is Revised Statutes Missouri 1929, Section 6779, which is contained in Chapter 38 relating to municipal corporations, Article 4 relating to cities of the third class. Section 6779 provides as follows:

> "Sec. 6779. Assessors, duties - levy of taxes. In assessing property, both real and personal, in cities of the third class, the city assessor shall, jointly with the county assessor, assess all property in such city, and such assessment, as made by the city assessor and county assessor jointly, and after the same has been passed upon by the board of equalization, as hereinafter provided for, shall be taken as the basis from which the city council shall make the levy for city purposes; and for the purpose of giving cities of the third class representation on the county board of equalization, when said board is sitting for the

purpose of equalizing the assessment on such city property, the mayor and city assessor shall sit with the county board of equalization when the said board is passing upon the assessment of such city property, and shall each have a vote in said board, and they shall be paid for such service the same amount per day and out of the same fund as other members of such board of equalization. The assessment of city property as made by the city and county assessor shall conform to each other, and after such board of equalization has passed upon such assessment and equalized the same, the city assessor's book shall be corrected in red ink in accordance with the changes made by the board of equalization, and so certified by said board, and then returned to the city council."

The use of the phrases "for city purposes" and that "the city assessor's book * * *"shall be "returned to the city council" clearly indicate that the joint assessment provided for by Section 6779 is only the assessment of city property for city purposes, and has no bearing on the assessment of the county assessor for county and state purposes.

The above conclusion is strengthened by the statutory methods provided for assessing the property within other classes of cities for city purposes, such statutes being Sections 6180 for cities of the first class, 6589 for cities of the second class, 6994 for cities of the fourth class, and 7109 for towns and villages. Without going into the details of these statutes their general scheme shows a clear intent of the Legislature to provide for assistance by county assessors to the smaller cities for their assessments for city purposes beginning with the towns and villages, which municipalities must use the county assessment unchanged for their city assessments, progressing through cities of the fourth class which must adopt the procedure for towns and villages where they have no city assessor but where they have city assessors being governed as cities of the third class are governed, by having the County Assessor assist the City Assessor in the assessment for city purposes, progressing further through cities of the second class where the assessments are made by boards including both the city and the county assessors, and ending with cities of the first class where the city assessor makes the assessment for city purposes unaided.

Thus, it is our opinion that Section 6779 providing for joint assessments in cities of the third class relates only to assessments for city purposes and that the city assessor within such city has no voice of any kind in the assessment by the county assessor of property within such city for county and state purposes.

Very truly yours,

EDWARD H. MILLER

ASSISTANT ATTORNEY GENERAL.

APPROVED:

Roy McKittrick

Attorney General