

ASSESSORS: COUNTY CLERKS: County clerks shall deliver Assessor's book to Assessor. When.

December 15, 1934

12-15

Honorable R. W. Gilkison
Collector of Revenue
Rock Port
Missouri



Dear Sir:

Your letter dated August 22, 1934 was received.
Your letter follows:

"I have several people wanting to pay the 1934 tax, and as yet, the county clerk refuses to deliver me the said tax books.

Page 421, Section 9876, 1933 Missouri Laws. The board of equalization is the first week in April and the board of appeals is the last week in April. I do not know of any lawful corrections, or adjustments later than the board of appeals.

Thank you very much if you will advise me when I am to receive the 1934 tax book."

On account of the very heavy volume of work passing through this office your letter in some manner became misplaced, and answer was not made thereto. While we assume that the matter has probably straightened itself out by this time we owe you an apology and will make same by answering your letter.

Section 9876 Laws of Missouri 1933, page 421, reads 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 extensions 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'."

The above quoted section controls the duty of the Clerk of your County Court to deliver you the Assessor's book after all equalizations, corrections and adjustments of the assessments for the previous year have been made. It is the duty of the county clerk within ninety days after the lapse of such time to make up the Assessor's book and deliver the same to you. Of course we do not know when the final corrections and adjustments were made with reference to the assessments referred to, that will have to be determined by you.

Yours very truly,

GILBERT LAMB
Assistant Attorney General

APPROVED:

ROY McKITTRICK
Attorney General

GL:LC