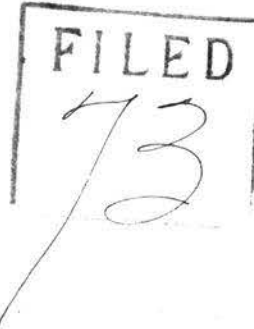


TAXATION - How to place omitted property on assessment rolls.  
Information on perjury for making false tax return.

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May 24th, 1934.

5-26



Honorable John H. Powell  
Prosecuting Attorney  
Mercer County  
Princeton, Missouri

Dear Sir:

This acknowledges receipt of your request of  
May 3, 1934 for an opinion upon the following facts:

"The County Board of Equalization  
has met and finally adjourned and  
the appeal board has met and finally  
adjourned, and we have found, by in-  
vestigation, certain persons who hold  
notes, secured by mortgages, who have  
not given in any tax list at all, and  
what I would like to do would not only  
be to prosecute but get them on a tax  
list, and trebble the tax, if possible.

Will your office kindly prepare for me  
the form of a proper information, that  
will stand up, one for making a false  
list and one for not making any list at  
all.

May I ask about another matter; The  
proper method of procedure in determining  
the amount of money in postal savings ac-  
counts, as it is my information that  
people in this town have money deposited  
in post offices outside of the County,  
and not paying any tax on such money."

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I.

PROPERTY OMITTED FROM ASSESSMENT.

When taxable property is omitted from the assessment rolls, and subsequent to the final judgment of the County Board of Equalization, and such omitted property is discovered, then by statutory authority, it is made the duty of the State Tax Commission to add such omitted property to the assessment rolls. Subdivisions (3) and (7) of Section 9854, Revised Statutes of Missouri, 1929, provide:

Subdivision (3):

"To receive all complaints as to property liable to taxation that has not been assessed, or that has been fraudulently or improperly assessed, to investigate the same and to institute such proceedings as will correct the irregularity complained of, if any irregularity be found to exist."

Subdivision (7):

"To cause to be placed upon the assessment rolls omitted property which may be discovered to have, for any reason, escaped assessment and taxation, and to correct any errors that may be found on the assessment rolls and to cause the proper entry to be made thereon."

A notice from you, or any taxpayer of your county to the State Tax Commission relating to any omitted property subject to taxation, is sufficient notice for the State Tax

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Commission to investigate and place on the assessment rolls for taxation purposes all such omitted taxable property. - Section 5455, Revised Statutes of Missouri, 1929. This authority of the State Tax Commission has been upheld by the courts. - State ex rel. Thompson v. Jones, 41 S. W. (2d) 393 (1931); State ex rel. Thompson v. Collier, 41 S. W. (2d) 400 (1931).

We know of no short cut method to ascertain the amount of postal savings accounts omitted from the taxable assessment rolls. If a taxpayer fails to turn in a list of his taxable property to the assessor (including deposits in postal savings accounts), Section 9760, Revised Statutes of Missouri, 1929, provides:

" \*the assessor shall himself make out the list, on his own view, or on the best information he can obtain;\*" "

We assume that you had in mind ways and means that the assessor could use to ascertain the amount deposited in postal savings accounts at the time he made the assessment. If he is unable to ascertain the exact amount from the postal authorities, then he may list the taxpayer with such amount in the savings account as he thinks proper. The assessor may double the amount of the assessment of any omitted property. - Section 9761, Revised Statutes of Missouri, 1929.

## II.

### INFORMATION FOR PERJURY.

Section 9762, Revised Statutes of Missouri, 1929, provides that a taxpayer who furnishes a false list of property for taxation purposes shall be guilty of perjury.

I enclose herewith a form of Information which I think will meet the requirements of perjury under this sec-

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tion. The information is modelled after the general perjury information set out in State v. Bradford, 285 S. W. 496. The Bradford was was not a tax case, but I have been unable to find an approved information in a tax case.

Yours very truly,

FRANKLIN E. REAGAN  
Assistant Attorney General

APPROVED:

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ROY McKITTRICK  
Attorney General

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