

COUNTY BOARD OF EQUALIZATION:

Can only assess omitted property for the current year.

4-10
April 9, 1935.



Hon. Barker Davis
Prosecuting Attorney
Lewis County
Canton, Missouri

Dear Sir:

This will acknowledge receipt of your letter of recent date requesting an opinion from this office, which reads as follows:

"Will you please furnish me with opinion as to whether county board of equalization can, under Section 9816, Revised Statutes 1929, make assessment of additional property for five years back or just for the current year.

"My board will be in session again the first of next week and I will greatly appreciate hearing from you by next Tuesday if you can conveniently get me answer by that time."

Section 9816, R. S. Mo. 1929, reads in part as follows:

"The county board of equalization, at its annual meeting in each year, in addition to the powers now conferred by law, shall have authority to assess and equalize the value of any property that may have been omitted from the assessor's books, then under examination by said board, and in case said board shall add any property, real or personal, to said assessor's books, it shall cause notice

in writing to be served upon the owner of such property, stating the kind and class of property and the value fixed thereon by said board, and naming the time and place, not less than five days thereafter, when and where such owner may appear before said board and show cause why said assessment should not be made. ****."

The Supreme Court, in the case of State ex rel. v. Pulliam, 233 Mo. 229, loc. cit. page 234, in passing upon the identical question about which you asked, said:

"III. The attempted addition of property for 1904 was invalid for the reason that neither in the Act of 1903, nor elsewhere, is there power given to the board of equalization to add for assessment property omitted for any year prior to the then current year. The Act of 1903 provides that the board shall have power to 'assess and equalize the value of any property that may have been omitted from the assessor's books then under examination by said board.' This plainly refers to the books for the current year only, as they are the only ones 'under examination by said board.'"

In view of the above, it is our opinion that the county board of equalization, under the provisions of Section 9816, supra, can only assess property that may have been omitted from the assessor's books for the current year and cannot assess said omitted property for prior years.

Yours very truly,

J. E. TAYLOR
Assistant Attorney-General

APPROVED:

ROY McKITTRICK
Attorney-General.

JET/afj