

CITY BOOK: In cities of fourth class county clerk should make the
city book.

7-5
July 5, 1935.



Hon. C. E. Jeffries,
County Clerk,
Newton County,
Neosho, Missouri.

Dear Sir:

Your letter of June 28 is received, which makes the following inquiry:

"There is some question in this county as to who should make the City Tax Books for the various cities and towns in the county. The Assessor feels that it is his duty and heretofore the County Clerk has always made the books.

"We would like to have your opinion on this matter as soon as possible, as it is now time to make the books."

Replying thereto, we assume that your inquiry relates to the city tax books for cities of the fourth class which do not elect an assessor. Sec. 7047, R.S. Mo. 1929 authorizes such cities to levy taxes.

Sec. 6951 thereof provides that such cities may provide by ordinance for election of a city assessor. Section 6968 provides that the Board of Aldermen shall elect a city clerk. Section 6994 provides that

****the city assessor shall jointly, with the county assessor, assess all property in such cities, 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, shall be taken as a basis from which the board of aldermen shall make the levy for city purposes,"

and that the city assessment shall conform to the county assessment and shall be corrected, etc., and further provides that

"in cities which do not elect an assessor the mayor shall procure from the county clerk of the county in which such city is located, and it shall be the duty of such county clerk to deliver to the mayor on or before the first day of July of each year a certified abstract from his assessment books of all property within such city made taxable by law for state purposes, * * *"

and the assessed valuation as corrected by the Board of Equalization shall be transmitted to the Council, who shall establish by ordinance the tax rate, etc.

Section 6999, R.S. Mo. 1929 provides that the City Clerk shall thereafter "make out appropriate and accurate tax books."

Section 9881, R.S. Mo. 1929 provides the Collector shall give his receipt "indorsed on the aggregate abstract thereof as required to be made out by the clerk." This latter section pertains to the duties of county officials.

Section 9876, R.S. Mo. 1929 is repealed by the Session Acts of 1933, p. 421, and a new law is enacted in lieu thereof having to do with the collection of county taxes and providing that as soon as the assessor's book shall be corrected, the County Clerk shall, within ninety days, "extend the taxes thereon", and this book which was started by the assessor is then completed by the County Clerk and authenticated for the use of the Collector. Such assessor's book, with the taxes so extended therein, shall be called "The Back Tax Book."

The Act of the 1933 Legislature last referred to does

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not purport to affect or change the machinery or method by which cities of the fourth class collect their city taxes, and with respect thereto the books required to be made out and the duties of the officials charged therewith are the same since the passage of the 1933 Act as they were prior thereto; therefore, it is our opinion that the County Clerk should make the tax book.

Respectfully submitted,

DRAKE WATSON,
Assistant Attorney General

APPROVED:

JOHN W. HOFFMAN, Jr.,
(Acting) Attorney General

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