

TAXATION; Supplemental opinion to opinion written on November  
21, 1934 Re: TAXATION: County Court may change  
valuation after tax is delinquent.

4-4  
April 3, 1935.



Hon. Battle McCardle  
Associate Judge, Western District  
Jackson County Court  
Kansas City, Missouri

Dear Sir:

This is to acknowledge your letter as follows:

"As a member of the County Court of  
Jackson County I would appreciate  
it if you will give me some information.

No body in Jackson County wants to  
pay any taxes and every man is seeking  
to obtain abatements and reductions in  
valuation. I am perfectly familiar with  
Section 9946 R. S. Mo., 1929, and  
believe that it means just what it says,  
but on all sides there is a clamor that  
it allows the Assessor and the County  
Court to cut a valuation for three or  
more years back and as a consequence  
reduce the taxes based on the old valu-  
ation. In a word men owe taxes delin-  
quent since 1929 and now they want the  
valuation for each back year cut and  
the taxes cut also.

Men who demand the above pay no heed to  
the words 'mistakes' or 'errors'. They  
base their demands on their present  
want of money and even urge that an  
abatement of taxes will aid a refinancing  
scheme.

I have practised law in this city for  
more than thirty-five years and do not  
agree with above views.

"I know that there is no statute authorizing abatements of taxes and am glad there is not.

Your office through Mr. Howell gave our Assessor an opinion some time ago concerning Section 9946 but it does not answer my question.

I contend that Section 9946 is not an abatement statute. This letter is written on behalf of the County Court and any information you can give the court as to the meaning of Section 9946 will be appreciated."

Your inquiry pertains to Section 9946, R. S. Mo. 1929, and as this Department on November 24th, 1934, rendered an opinion to Honorable Walter H. Miller, County Assessor of Jackson County, construing said section, we shall not again review the matter contained therein. You state, "Your office \* \* \* gave our Assessor an opinion some time ago concerning Section 9946 but it does not answer my question." We shall, then, by this opinion, supplement the above referred to opinion. We shall answer your question by illustration.

(1) Assume that the assessor placed a valuation of \$500 on jewelry that a person owned as of June 1st, and in making out the tax books this jewelry was listed thereon at \$5000 instead of the valuation of \$500 placed on such by the assessor. The question arises as to whether or not the valuation of \$5000 appearing on the tax books, placed there by error or mistake, could be corrected. We are of the opinion that the county court, under and by virtue of Section 9946, supra, could change that error or mistake from \$5000 to \$500 so that the valuation will be what the assessor placed on it. It is seen that the correction of the error is one affecting the valuation placed on the books but it was an erroneous valuation placed there by mistake; in other words, an error on the part of the person copying it on the tax books.

(2) Assume, as a second illustration, that the assessor placed \$500 valuation on jewelry, which was a correct valuation

April 3, 1935.

in his judgment, as of June 1st, and that said amount, namely, \$500 was placed on the tax roll so that the valuation on the tax book shows the same valuation as placed thereon by the assessor. May the county court change that valuation when not sitting as a board of equalization or a board of appeals? In our opinion the county court would have no right to change that valuation from \$500 to any other figure if there was no error or mistake in the placing of that valuation on the tax books. In this connection, Section 9946, supra, would not be authority for the county court to change the valuation, as it was not an erroneous valuation or an error or mistake in the placing of same on the tax books. In other words, the valuation of the assessor is the same valuation as on the tax roll; the valuation being what was intended by the assessor to be placed on the property.

We trust that the above answers your inquiry, and in this connection we are also enclosing copy of opinion rendered by this Department, dated February 15th, 1933, written to Senator J. C. McDowell, which discusses errors appearing in connection with taxes, and invite your attention to page 6 thereof wherein the term "erroneously assessed" is discussed. We further invite your attention to this, found on page 7:

"we are indeed doubtful that under Section 9946, R. S. Mo. 1929, the county court would be authorized to lower the valuation fixed by the board of equalization upon property that they now deem too highly assessed and justify such action upon the theory that it is a correction of an erroneous assessment."

As stated hereinbefore this opinion supplements the one written to Honorable Walter H. Miller on November 24th, 1934, and is controlling on the question under consideration.

Yours very truly,

James L. HornBostel  
Assistant Attorney-General

APPROVED:

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ROY MCKITTRICK  
Attorney-General