

TAXATION: Supplemental opinion to opinions dated November 24, 1934 and April 13, 1935, to Walter H. Miller and Battle McCardle respectively.

March 10, 1936.

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FILED  
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Hon. Will H. Hargus  
Prosecuting Attorney  
Cass County  
Harrisonville, Missouri

Dear Mr. Hargus:

Acknowledgment is made of your recent communication requesting an opinion of this office on the following matter:

"In response to my inquiry with reference to the right of a county court to correct errors, including erroneous valuations, there were furnished me copies of opinions rendered by your office to Senator J.C. McDowell, dated February 15, 1933, and to Honorable Battle McCardle, dated April 13, 1935. I have since examined copy of opinion rendered by your office to Honorable Walter H. Miller, County Assessor of Jackson County, Missouri dated November 24, 1934, to which reference is made in the opinion to Honorable Battle McCardle.

I am uncertain about the present effect of your opinion to Honorable Walter H. Miller, of November 24, 1934, when read in the light of the other two opinions mentioned, and I shall appreciate it if you will advise me further as to the extent to which a county court in this state may go in correcting errors in cases where the court is satisfied that the tax has been levied upon an erroneous valuation."

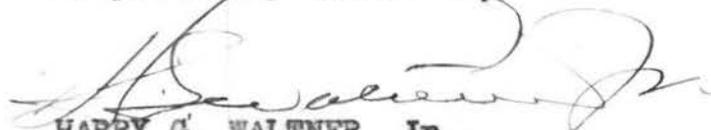
Hon. Will H. Hargus

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March 10, 1936.

Since receiving your communication above set out this office has reconsidered the subject matter of the opinions referred to in your communication. As a result the opinion to Honorable Battle McCardle dated April 13, 1935, is hereby withdrawn, leaving the opinion to the Honorable Walter H. Miller, Assessor of Jackson County, Missouri, dated November 24, 1934, as the present view of this office on the power of the county court to correct errors in valuation. It is to be noted that in the opinion to the Honorable Walter H. Miller the constitutionality of the section therein considered was not gone into and we do not in this opinion pass upon the constitutionality of said section.

Respectfully submitted,



HARRY G. WALTNER, Jr.,  
Assistant Attorney General

APPROVED:

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

HGW:MM