

ASSESSORS: Assessments in a county or city of the third class must conform in value.

May 12, 1937.

5-13



Mr. E. S. Anderson
Assessor of Boone County
Columbia, Missouri

Dear Sir:

We acknowledge your request for an opinion dated May 10, 1937, which reads as follows:

"I would like very much to have an opinion on 6779 in regard to city assessors for cities of the third class and county assessors' books, and if they have to agree as to value, and if any property that is omitted from the city assessor's books has to be omitted from the county assessor's books."

Section 6779 R. S. Mo. 1929, provides:

"In assessing property, both real and personal, in cities of the third class, the city assessor shall, jointly with the county assessor, assess all property in such city, 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, as hereinafter provided for, shall be taken as the basis from which the city council shall make the levy for city purposes; and for the purpose of giving cities of the third class representation on the county board of equalization, when said board is sitting for the purpose of equalizing the assessment on such city property, the mayor and city assessor shall

sit with the county board of equalization when the said board is passing upon the assessment of such city property, and shall each have a vote in said board, and they shall be paid for such service the same amount per day and out of the same fund as other members of such board of equalization. The assessment of city property as made by the city and county assessor shall conform to each other, and after such board of equalization has passed upon such assessment and equalized the same, the city assessor's book shall be corrected in red ink in accordance with the changes made by the board of equalization, and so certified by said board, and then returned to the city council."

In the case of *Bank of Carthage v. Thomas* 48 S. W. (2d) 930, 1. c. 934, 330 Mo. 19, the Supreme Court said:

"The law contemplates that, in accordance with section 9792, Rev. St. 1929, the assessor did 'value and assess' the personal property of each of the plaintiff banks at what he judged, considered, or deemed to be its true value in money. But such valuation is not final and conclusive determination of the true value of the property, for the statute, section 9812 and 9813, Rev. St. 1929, provides that the county board of equalization in equalizing 'the valuation and assessments' upon all property within the county 'shall raise the valuation' of any property 'such as in their opinion' has been returned below its 'real value' and 'reduce the valuation' of any property 'which, in their opinion, has been returned above its true value as compared with the average valuation' of property within the county."

CONCLUSION.

This department is of the opinion that the city and county assessors' books must be made to conform with each other, and, in the end, be identical as to the value of assessed property. To this end Section 6779, supra, provides that the city assessors act jointly with the county assessors, and finally provided, "that the assessment of the property as made by the city and county assessors shall conform to each other."

Where there is a difference of opinion as to the estimated value of property between the city and the county assessors, then the Legislature intended that the question of said disputed valuation be fixed by the County Board of Equalization, to the end that the city assessment books be corrected in red ink to conform to the county assessment, as fixed by the County Board of Equalization.

The fact that a city assessor arbitrarily omits assessable property on his books does not authorize the county assessor to make the same omission. The county assessor's duty is to assess all personal and real property in the county as provided by Section 9756 R. S. Mo. 1929, and to make up his assessment books as provided by Section 9778 R. S. Mo. 1929, and to value the property according to its true value in money, as provided by Section 9792 R. S. Mo. 1929. Where the assessor's estimated value is wrong, the Legislature has provided the County Board of Equalization to raise or lower the estimated value of the county assessor's books, and thereby right the wrong, if there be a wrong.

Respectfully submitted

WM. ORR SAWYERS
Assistant Attorney General.

APPROVED:

J. E. TAYLOR
(Acting) Attorney General.