

TAXATION & REVENUE: County Court need not readopt each year method theretofore adopted as to collection of revenue under Section 9787 R.S. 1929.



April 6, 1937

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Mr. Willard H. Guest  
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Dear Sir:

This office is in receipt of your letter of February 20, 1937, in which you request an opinion as to the following:

"In sec. 9787 R. S. Mo. 1929 it is provided that when counties have already adopted methods of plats and abstracts to facilitate the assessment and collection of revenue that in that event they are not amendable to preceding sections with reference to land lists and various recorders and assessors methods.

"St. Louis County has been operating under 9787 and we would like to get an opinion as to whether it is necessary to reaffirm this adoption each and every year, in other words, if for example the County Court ordered the lists to be made up under Section 9787 for the year 1936 is it necessary for the Court to order these lists to be made up under that section for the year 1937?"

This question stated more concisely, we think, is this; "Must the county court of St. Louis County re-

affirm, each year, by an order of record, the mode it has heretofore adopted under Section 9787, Revised Statutes 1929, as to the collection of the revenue?"

This is a question which does not appear to have precedent in this state; therefore, we must ascertain, if possible, what was the legislative intent when this section was adopted.

In *State ex rel. Norvell-Shapleigh Hardware Co. v. Cook* 77 S. W. 559, l. c. 560, a case concerning the construction of a statute, the court said:

"It is our opinion . . . that the construction of a constitutional or a statutory provision should never be adopted which results in the requirement of useless and absurd acts, except where its terms are positive and unavoidable."

In *State v. St. Louis-San Francisco Ry. Co.* 300 S.W. 274, l. c. 276, another case involving the construction of a statute, the court said:

"A construction should never be given to a statute or a constitutional provision which would work such confusion and mischief, unless no other reasonable construction is possible."

In *Bowers v. Missouri Mut. Ass'n.* 62 S. W. (2d) 1058, l. c. 1063, the court said, when interpreting a statute before them:

"Laws are passed in a spirit of justice and for the public welfare and should be so in-

terpreted if possible as to further those ends and avoid giving them an unreasonable effect."

In the case of Bragg City Special Road Dist. v. Johnson et al. 20 S. W. (2d) 22, l. c. 25, the Supreme Court said, in ruling on the construction of a statute before them:

"It has been ruled by this court many times that in the construction of statutes which are not clear in meaning the results and consequences of any proposed interpretation may properly be considered as a guide as to the probable intent of the lawmaker from the language used."

With the rulings that are set forth in the cases quoted from, supra, in mind let us proceed to a discussion of what was the intention of the legislature in adopting Section 9787, Revised Statutes 1929. This section provides for the county court, in those counties having a population of more than 40,000, to adopt by an order of record any suitable method for securing a full and accurate assessment of all property in said county liable to taxation. It cannot be construed, we think, to require the county court to reaffirm this adoption each year, to do so would be useless and absurd and place a burden upon our county courts, and would hinder, rather than further, the public welfare of our county organizations. What would be the result of such a construction? It can be seen that it would not facilitate the collection of revenue and with this as a guide as to the intent of the legislature, this section cannot be interpreted to place an additional burden on county courts. Also in the first sentence of said Section 9787, Revised Statutes 1929, is provided a means by which those counties having

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less than 40,000 in population may adopt a method of collection of revenue, contemplated by this section, by a majority vote of the people at a general election.

It would be a greater absurdity to construe this section to require, in those counties which have adopted a method to collect revenue, by majority vote, an election each year and resubmit the plan to be reaffirmed by the voters.

Therefore, we think the only reasonable construction which can be given this section is, that once adopted by an order of record by the county court the method of collection of revenue requires no reaffirmance unless there is a material change made in the plan or method heretofore adopted.

Respectfully submitted,

COVELL R. HEWITT,  
Assistant Attorney General

APPROVED:

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J. E. TAYLOR  
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