

COUNTY CLERK: Clerk's duty to total columns of taxable property on Assessor's books under Sections 9800-9805, R.S. Missouri, 1929.

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April 21, 1938

H-22



Mr. Richard Chamier  
Prosecuting Attorney, Randolph County  
Moberly, Missouri

Dear Sir:

This department is in receipt of your letter of April 16, 1938, in which you request an opinion as follows:

"I enclose herewith two sample sheets from the records of the Assessor. One is called the personal sheet, the other the land sheet.

"You will notice that the personal sheet lists live stock, farm machinery, household goods, money, motor vehicles and other personal property. The land sheet carries the real property owned by the tax payer and has the proper notations as to the value of the land and the amount of it. A dispute has arisen between the Assessor and the County Clerk. The Clerk contends that the Assessor's abstract is not complete unless he furnishes a tabulation at the bottom of each sheet of the abstract carrying the total of the columns on that particular sheet. The Assessor takes the position that under Section 9800 Revised Statutes of Missouri, 1929, that it is the duty of the Clerk of the County Court to furnish the footings of the different columns on the sheets.

"Please advise whether the Clerk or the Assessor should add the different columns on each sheet of the abstract for land and personal property."

April 21, 1938

We think the provisions of Section 9800 (which you cite) and Section 9805, R.S. Missouri, 1929, are decisive of this question.

Section 9800 is in part as follows:

"And the clerk of the county court shall immediately make out an abstract of the assessment book, showing aggregate footings of the different columns, so as to set forth the aggregate amounts of the different kinds of real and personal property and the valuation thereof, and forward the same to the state auditor, to be laid before the state board of equalization."

137.245

Section 9805 is in part as follows:

"The county clerk shall add up the figures showing the amount of such tax, in the proper columns, and the aggregate amount in each column shall be noted on each page. Said clerk shall test the accuracy of such additions by computing the amount of such tax on the aggregate amount of property on each page, that he may be certain that the tax has been correctly extended and added."

137-235

Section 9756, as amended, Laws of 1937, page 570, and Section 9780, R.S. Missouri, 1929, enumerate the items to be contained in, and the arrangement that the assessor is to follow in making up his tax books. These sections at no place require the assessor to total the value of each column of taxable property, nor do we find any other provisions in the law requiring him to do the same.

137.115

137 215  
137 255

In Cummins v. Kansas City Public Service Co., 66 S.W. 2nd, l.c. 931, it is said:

"It is, of course, fundamental that where the language of a statute is plain and admits of but one meaning, there is no room for construction."

April 21, 1938

The provisions of Sections 9800 and 9805, supra, appear to be very plain, in that they make it the duty of the county clerk, when he extends the taxes on the assessor's books, to add up the figures showing the amount of the tax in the proper column and to note the aggregate amount in each column on each page, and further, to check the same to be certain these totals are correct.

CONCLUSION

Therefore, it is the opinion of this department that it is the duty of the clerk of the county court to add the columns mentioned in Sections 9800 and 9805, supra, in order that the total taxable value of the property extended on the assessor's books may thereby be reflected.

Respectfully submitted,

TYRE W. BURTON  
Assistant Attorney General

APPROVED By:

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J.E. TAYLOR  
(Acting) Attorney General

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