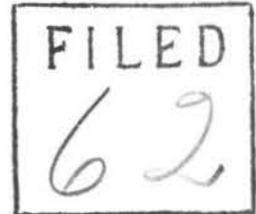


COUNTY CLERK: It is the duty of the county clerk to add up the figures showing the amount of tax in the proper columns of an assessor's book, and the aggregate amount in each column shall be noted on each page.

December 8, 1943



Honorable Jesse A. Mitchell
Chairman, State Tax Commission
Jefferson City, Missouri

Dear Judge Mitchell:

The Attorney General wishes to acknowledge receipt of your letter of December 3, 1943, in which you request an opinion of this department. This opinion request is as follows:

"Will you kindly furnish this Commission an opinion on the following matter:

"Is it the duty of the County Assessor or the County Clerk to add the Assessor's Book and place the totals of each class of property in the proper class on the book?

"Should each page in the Assessor's Book carry a total or will the grand total of all the property of a certain class meet the statutory requirement?

"The subject matter of this controversy is contained in Chapter 74, Section 10,990 R. S. 1939.

"Some or all county officials are at variance concerning whose duty it is to make these additions and enter these totals and they have asked us for a decision.

"We will appreciate same at your convenience."

December 8, 1943

On April 21, 1938, this department issued an opinion written by Tyre W. Burton, an Assistant, in which the first question relative to whose duty it is to place the totals of each class of property in the proper column on the book is taken up and considered. Consequently, we are attaching to this opinion a copy of Mr. Burton's opinion, which we feel will answer your first question.

The second question which you ask is as to whether each page in the assessor's book should carry a total or would the grand total of all of the property of a certain class meet the statutory requirement.

In answer to this question, we wish to cite you a portion of Section 10995, R. S. Missouri, 1939, entitled "Arrangement of assessor's book." In view of the fact that this statute is rather lengthy, we will only cite that part which is relevant to the question under consideration. Such portion of this statute provides the following:

" * * * 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. * * * "

We feel it is clear from the provisions of this statute that it is the duty of the county clerk to add the figures showing the amount of tax in the proper columns in the assessor's book, and that the aggregate in each column shall be noted on each page. We fail to find where this exact question has been passed on by the courts of this state, and therefore are only able to cite you to this particular section of the statute, which we feel is very clear.

CONCLUSION

It is, therefore, the opinion of this department that each page in the assessor's book shall carry a total

Honorable Jesse A. Mitchell -3-

December 8, 1943

of all of the property of a certain class or in one
column.

Respectfully submitted

JOHN S. PHILLIPS
Assistant Attorney General

APPROVED:

ROY McKITTRICK
Attorney General

JSP:HR