

*Reyer*  
PUBLIC HEALTH AND WELFARE;  
WOMEN:  
TAXATION:  
EQUITABLE CONVERSION:

The names of the owners of real estate, if known, should be placed in the real estate book, and that vendees under a contract of sale of real property may be the owners to be listed in the real estate book if the provisions of the contract are such as to invoke the doctrine of equitable conversion.

June 17, 1954



Honorable Earl Saunders  
Prosecuting Attorney  
Jefferson County  
Hillsboro, Missouri

Dear Sir:

By letter of April 8, 1954, you requested an official opinion on two questions. Your first question reads as follows:

"A situation has developed in this County with regard to the number of hours that a manufacturing establishment may permit a female employee to work in one day or in one week.

"May I respectfully direct your attention to the provision of Section 290.040, R. S. Mo. 1949 and Section 290.050 relating to the hours of labor of female employees?

"In the assumed fact situation stated below, would an employer be in violation of Section 290.040 making it unlawful to employ a female in a manufacturing establishment for more than nine hours in any one day.

"Jane Doe is scheduled to work the 3:30 P.M. to Midnight shift Monday through Friday. After working her regular shift on Wednesday, she elected, or is assigned, to fill a job opening on a shift beginning at 7:00 A. M. Thursday and ending at 3:30 P. M. the same day.

"In other words, the question involves a determination of whether the day contemplated in the above Act is a calendar day, commencing at Midnight

Honorable Earl Saunders

and ending 24 hours later, or whether it is any twenty-four (24) hours period commencing with the start of the employee's work-shift."

That question is answered by a previous opinion of this office rendered to Hon. Orville S. Traylor, Commissioner, Labor and Industrial Inspection Department, on July 13, 1944. That opinion is enclosed.

Your second question reads as follows:

"On April 14, 1947 \_\_\_\_\_ of De Soto, Missouri filed a plat of the \_\_\_\_\_ Subdivision, containing thirty-four lots in the office of the Recorder of Deeds of Jefferson County and said plat was recorded as of said date.

"Later, \_\_\_\_\_ caused to be built several houses in said subdivision, and as grantor, sold these houses and executed only a deed of contract to the grantees.

"The grantees have recorded their deeds of contract and have requested that the real estate described on the several deeds of contract be placed on the Jefferson County Real Estate Tax Book.

"The \_\_\_\_\_ Subdivision was laid out on 37.50 acres owned by \_\_\_\_\_, and said acreage is on the 1953 real estate tax book of Jefferson County for a valuation of \$550; but because \_\_\_\_\_ is now in Europe, the taxes on this \$550 valuation for 1953 are delinquent and the parties holding deeds of contract executed by \_\_\_\_\_ feel that their interest is in jeopardy.

"In view of the fact that \_\_\_\_\_ has not executed a warranty deed to the grantees, the County Court and the Assessor would like a clarification on the following query:

"Can the County Court or the Assessor place on the real estate tax book of Jefferson County

Honorable Earl Saunders

a parcel of real property sold on a deed of contract plan where no warranty deed has been executed delivered and recorded by the grantor and grantee?"

Persons owning real property are made liable for taxes thereon by Section 137.075, RSMo 1949.

"Every person owning or holding real property or tangible personal property on the first day of January including all such property purchased on that day, shall be liable for taxes thereon during the same calendar year."

The Assessor is required to be furnished a "real estate book", which book shall contain the name of the owner or owners of real estate. This is required by Section 137.225, RSMo 1949, part of which is quoted below:

"1. In all counties, except the city of St. Louis, the assessor shall be provided with two books, one to be called the 'real estate book,' and the other to be called the 'personal assessment book.'"

"2. The real estate book shall contain all lands subject to assessment. It shall be in tabular form, with suitable captions and separate columns. The first column shall contain the name of the owner or owners, if known;  
\* \* \* \* \*"

Under the doctrine of equitable conversion, the vendees under the contracts of sale may be considered the owners thereof. This doctrine is stated in 18 C.J.S. CONVERSION, Page 48, 49 as follows:

"A contract for the sale of land ordinarily works a conversion, equity treating the vendor as holding the land in trust for the purchaser, and the purchaser as a trustee of the purchase price for the vendor. The vendor's interest thereafter in equity is in the unpaid purchase price, and is treated as personalty, while the purchaser's interest is in the land and is treated as realty. Such conversion becomes absolute if the terms of the contract of sale are subsequently complied with. If there is

Honorable Earl Saunders

no default in that respect, but the purchaser performs all the conditions precedent, which, under the contract, would entitle him to a conveyance, he will be deemed at the time of such performance to be the owner of the land and the vendor to be the owner of the purchase money.

"The general rule, however, that conversion results from the making of a contract for the sale of realty does not obtain under all circumstances, and, where something more than mere payment of money remains to be done before completion of the contract for sale, there is no conversion.

"Condition precedent. Provisions in a contract for the sale of real estate, making performance on the part of the purchaser of his contract to pay a portion of the purchase money and to secure the balance by mortgage on the premises a condition precedent to a conveyance by the vendor, do not take the case out of the general rule."

We have not been informed of the provisions of the contracts of sale in question. Therefore, we cannot state whether equitable title has passed to the vendees. You should consider those contracts in the light of the above rule and determine whether equitable title has passed to the vendees. If it has, their names should be placed on the real estate book as the owners of the land in question.

#### CONCLUSION

It is, therefore, the opinion of this office that the names of the owners of real estate, if known, should be placed in the real estate book, and that vendees under a contract of sale of real property may be the owners to be listed in the real estate book if the provisions of the contract are such as to invoke the doctrine of equitable conversion.

Honorable Earl Saunders

This opinion, which I hereby approve, was prepared by my Assistant, Mr. Paul McGhee.

Yours very truly,

JOHN M. DALTON  
Attorney General

PMcG:lvd

Enclosure 7-13-44 to Orville S. Traylor