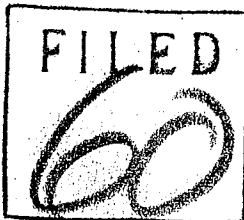


TAXATION:

COUNTY BOARDS OF EQUALIZATION:

County boards of equalization not authorized to employ appraisers.



March 24, 1955

Honorable Charles W. Medley  
Prosecuting Attorney  
St. Francois County  
Farmington, Missouri

Dear Sir:

We have received your request for an opinion of this office, which request reads as follows:

"The County Court has requested that I write you for an opinion on the following subject:

"Does the Board of Equalization in a third class county have the power to hire appraisers to appraise real estate within the county for the purpose of determining whether or not the present appraised valuations are fair?"

Section 138.010, RSMo 1949, provides, in part, as follows:

"1. In every county in this state, except as otherwise provided by law, there shall be a county board of equalization consisting of the judges of the county court, the county assessor, the county surveyor, and the county clerk who shall be secretary of the board without vote."

Section 138.030, RSMo 1949, provides, in part, as follows:

"2. Said board shall have the power and the duty to hear complaints and to equalize the valuation and assessments upon all taxable real and tangible personal property within the county so that all such property shall be entered on the tax book at its true

Honorable Charles W. Medley

value; provided, that said board shall not reduce the valuation of the real or tangible personal property of the county below the value thereof as fixed by the state tax commission."

Section 138.040, RSMo 1949, provides, in part, as follows:

"1. The county board of equalization shall have power to compel the attendance of witnesses and the production of necessary papers and records in relation to any appeal before them, and it shall be the duty of the sheriff of the county to execute such process as may be issued to this end."

Other provisions of Chapter 138, RSMo 1949, relating to county boards of equalization, confer no authority upon the boards to employ appraisers in connection with the exercise of their functions. We find no other statutory provision for such employment. The question then arises as to whether or not such authority may be implied in the county boards of equalization. The county board of equalization, being a creature of statute, has only such powers as are committed to it by statute. State ex rel. Davis v. Walden, 332 Mo. 680, 60 S. W. (2d) 24. The board has such implied authority as is necessary to accomplish the grant of power conferred upon it. In re Sanford, 236 Mo. 665, 1. c. 692. It does not appear to us that the employment of appraisers is necessary to enable the board of equalization to accomplish the purpose for which it is established. This appears to us particularly to be true in view of the authority conferred upon the board by Section 138.040, supra, to compel the attendance of witnesses and the production of necessary papers and records. This authority appears to us to be sufficiently broad, particularly in view of the fact that it may be enforced by contempt citation (In re Sanford, supra), that the employment of persons to make studies and investigations on behalf of the board is not a power necessary to enable the board to carry out its functions.

#### CONCLUSION

Therefore, it is the opinion of this office that the board of equalization in a third class county does not have the authority to hire appraisers to appraise real estate within the county for the purpose of determining whether or not assessed valuations are fair.

Honorable Charles W. Medley

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Robert R. Welborn.

Yours very truly,

JOHN M. DALTON  
Attorney General

RRW:ml,da