

TAXATION:
COUNTY ASSESSORS:
STATE TAX COMMISSION:

The assessment blanks for use in Jackson County, Missouri, must contain a classification of all tangible personal property as specified in Section 137.120, RSMo 1949, including such items as farm machinery, livestock and other domesticated animals and that the State Tax Commission has no authority to delete said items from the assessment blank.



May 28, 1958

Mr. Richard H. Koenigsdorf
Assistant County Counselor
Jackson County
Suite 202 Courthouse
Kansas City, Missouri

Dear Mr. Koenigsdorf:

Reference is made to your request for an official opinion of this office, which request reads as follows:

"For some several years the assessor of this county has been criticized and, in some instances, ridiculed by residents of the county and the local press because of the form used here for filing property lists for the purpose of assessment for taxation, because of the many items thereon that have little or no practical application to this county. Of course, the assessor has no control over this matter and does not prescribe the form, and in the opinion of this office can make no changes by reason of the statutory provisions in the Revised Statutes of Missouri, 1949, sections 137.115, 137.120, 137.335 and 137.360.

"I am enclosing a copy of the return which is used here, although I am sure you are familiar with same, and you will note it sets out in detail a listing of livestock and farm machinery, including such unusual items as 'asses, jennets, domesticated rabbits and other animals, chickens, guineas, etc.' It is my humble opinion that, if most of the residents of this county met a jennet going down the street they would fail to recognize same, and we might even have a little problem as to stallions, mares and geldings.

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"The serious aspect of this inappropriate form is that it might have a tendency to encourage some disrespect for the tax laws of this state and consequently result in failure to regard them as seriously as they should.

"The questions to you are, first, if the opinion of this office is correct that the assessor of Jackson County, Missouri, has no authority to change the form presently used; secondly, if so would it be appropriate to request of the State Tax Commission a change of this form so that it will be more in line with the requirements of this county, or if such request would be improper because of the statutory requirements and duties controlling the State Tax Commission in the preparation of forms."

Section 138.380, RSMo 1949, relating generally to the powers and duties of the State Tax Commission, provides that it shall be the duty of said Commission to prescribe the forms used in the assessment and collection of the general property tax, in the following language:

"It shall be the duty of the state tax commission, and the commissioners shall have authority to perform all duties enumerated in this section and such other duties as may be provided by law:

* * * * *

"(5) To prescribe the form of all blanks and books that are used in the assessment and collection of the general property tax, except as otherwise provided by law."

Section 137.110, RSMo 1949, provides as follows:

"The state tax commission shall design the necessary assessment blanks and they, together with the assessment books, shall be furnished by the county clerk at the expense of the county, and shall be turned

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over to the assessor at least sixty days prior to January first of each year."

Relating specifically to the duty of the State Tax Commission to design the necessary assessment blanks for use in counties of the first class, Section 137.335, RSMo 1949, provides as follows:

"The state tax commission shall design the necessary assessment blanks, which blanks shall contain a classification of all tangible personal property and the designed blanks shall be furnished to the county assessor sixty days before January first of each year. After receiving the form of the assessment blanks, the assessor or his deputies shall, between the first day of January and the fifteenth day of May of each year, unless the time be extended for good cause shown by order of the county court for a period expiring not later than May thirty-first, proceed to make and complete a list of all real and tangible personal property in the county and assess the same at its true value in money."

You will note that the assessment blank is required to contain a classification of all tangible personal property.

Section 137.115, RSMo 1949, provides that the assessor shall, upon receipt of the necessary forms, proceed to make a list of all tangible personal property in his county and assess the same at its true value in money. Paragraph 2 of the same section provides that the person (property owner) listing the property shall enter a true and correct statement of such property in a printed blank prepared for that purpose, which statement shall be signed and either affirmed or sworn to. See also Section 137.340, RSMo 1949, relating specifically to the making of lists in counties of the first class.

Section 137.120, RSMo 1949, relating to the contents of the assessment list, provides as follows:

"Such lists shall contain:

(1) A list of all the real estate and its value;

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(2) A list of all the livestock, showing the number of colts, yearlings, two year olds and all other horses, mares and geldings and their value; the number of colts, yearlings, two year olds and all other asses and jennets and their value; the number of colts, yearlings, two year olds and all other mules and their value; the number of calves, yearlings and all other neat cattle and their value; the number of pigs and all other hogs and their value; the number of lambs and all other sheep and their value; the number of kids and all other goats and their value; the number of domesticated rabbits, domesticated animals of all kinds and all other livestock and their value; the number of poultry including chickens, guineas, ducks and geese and their value, the number of turkeys and their value, the number of bee colonies and their value;

(3) An aggregate statement of all tractors, combines, threshing machines, drilling machines, power balers and all other farm machinery and implements and their value;

(4) A statement of household property, including the number of pianos and other musical instruments, radios, clocks, watches, chains and appendages, sewing machines, washing machines, refrigerators, gold and silver plates, jewelry, household and kitchen furniture and the value thereof;

(5) All trucks, motorcycles, airplanes and all other motor vehicles and their value;

(6) All steamboats, keelboats, wharf boats and all other vessels; all toll bridges, all printing presses, type and machinery therewith connected, and all portable mills of every description, and all paintings and statuary, and every other species of tangible personal property not exempt by law from taxation."

We have examined the assessment blanks used in Jackson County and find the same to be in substantial compliance with the various designations of personal property contained in Section 137.120, supra.

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We, of course, recognize the fact that a detailed list of farm machinery and livestock, including such items as stallions, mares, geldings, jennets, domesticated rabbits and other animals, chickens, guineas, etc., have, in most instances, no application to the inhabitants of certain urban areas in Jackson County, Missouri.

It is our understanding that the State Tax Commission is in full agreement with the need for a change in assessment forms. However, said Commission is of the opinion that in prescribing the assessment blanks they are bound by the requirements for the listing of said tangible personal property as set forth in Section 137.120, supra. With this conclusion, this office is in complete agreement. The requirement that certain items of personal property be specifically listed on the assessment list is a matter within the wisdom of the General Assembly, and until the requirements of Section 137.120 are changed or eliminated we are of the opinion that the State Tax Commission has no alternative but is required to administer the law as written.

In answer to your inquiry, we wish to advise that we are in complete agreement with your opinion that the assessor of Jackson County, Missouri, has no authority to change the assessment blanks now used, for the reason that it is the duty of the State Tax Commission to design the forms for the assessment of the general property tax. Sections 138.380, 137.110 and 137.335, noted supra.

Further, we are of the opinion that it would be a useless gesture to request the State Tax Commission to change the forms presently used for the listing of tangible personal property, in view of the fact that the matters which you suggest should be eliminated from the form are required by law to be on said form and the Commission would be obligated to follow such requirements.

CONCLUSION

It is the opinion of this office that the assessment blanks for use in Jackson County, Missouri, must contain a classification of all tangible personal property as specified in Section 137.120, RSMo 1949, including such items as farm machinery, livestock and other domesticated animals and that the State Tax Commission has no authority to delete said items from the assessment blank.

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The foregoing opinion, which I hereby approve, was prepared by my assistant, Donal D. Guffey.

Yours very truly,

John M. Dalton
Attorney General

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