

June 25, 1963



Honorable Don W. Owensby  
Prosecuting Attorney  
Buffalo, Missouri

Dear Mr. Owensby:

This is in answer to your letter dated June 14, 1963, in which you request an official opinion from this office.

In your letter you ask whether the county assessor of a third class county is entitled to a fee for making an assessment list for nonresident land owners, when the list only shows the value of the real property owned by the nonresident.

You cited to us the case of State v. Gomer, 341 Mo. 107, 101 SW2d 57 (1936). This case held, amongst other things, that a county assessor was not entitled to compensation for making a list containing only real estate. As you will notice the Gomer case interprets several Missouri statutes in reaching its conclusion. Those statutes were changed the year following the writing of this opinion, Laws 1937, Page 570, and appear today in Chapters 53 and 137, RSMo 1959.

On January 26, 1938, and again on December 22, 1938, this office issued its opinion holding that the statutory changes substantially modified the Gomer case. These opinions were written to Mr. O. G. Schell, Assessor of Miller County and Mr. H. I. Phelps, Township Assessor, Salisbury, Missouri, respectively.

In these two opinions we held that the statutory changes entitled the county assessor to compensation for making lists containing only real estate. Since 1937, there have been no substantial alterations in these statutory provisions and therefore we believe our previously written opinions are dispositive of the question you asked. We are enclosing them for your study.

Respectfully submitted,

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THOMAS F. EAGLETON  
Attorney General

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