

ASSESSMENT OF PROPERTY: The county court of any county is authorized
ASSESSORS: to employ experts to replat and prepare maps,
COUNTY COURT: to locate and evaluate real estate in said
TAXATION: county for purpose of aiding the county
assessor in securing a full and accurate
assessment of all taxable property in the county
without submitting the question to the voters.

Opinion No. 451

November 13, 1963



Honorable Granville E. Collins
Prosecuting Attorney
Callaway County
Fulton, Missouri

Dear Mr. Collins:

Your recent request for an opinion of this office
may be restated as follows:

"Under House Bill 48, 72nd General
Assembly: May a county court of a
county with less than forty thousand
population employ experts to replat
and prepare maps and to locate and
evaluate real estate in said county
for the purpose of aiding the county
assessor in securing a full and ac-
curate assessment of all taxable
property in the county without sub-
mitting the question to the voters?"

House Bill 48, 72nd General Assembly repeals Section
137.230, RSMo 1959, and enacts in lieu thereof two new
sections, 137.230 and 137.232. These two new sections read
as follows:

137.230. "Nothing in section 137.225
shall be construed to apply to counties
which have already adopted a method of
plats and abstracts to facilitate the
assessment and collection of the revenue;
nor shall the provisions of section 137.225
apply to counties having less population
than forty thousand, unless a majority
of the voters in any such county shall
elect to adopt its provisions at a general
election, upon the question being ordered
to be submitted by the county court.

137.232. "In all counties the county court
may, in addition to the foregoing provisions

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for securing a full and accurate assessment of all property therein liable to taxation, or in lieu thereof, by order entered of record, adopt for the whole or any designated part of the county any other suitable and efficient means or method to the same end, whether by procuring maps, plats or abstracts of titles of the lands in the county or designated part thereof or otherwise and may require the assessor, or any other officer, agent or employee of the county to carry out the same, and may provide the means for paying therefor out of the county treasury."

Section 137.230, H.B. 48, 72nd General Assembly, is a verbatim re-enactment of the first sentence of Section 137.230, RSMo 1959.

Section 137.232, H.B. 48 72nd General Assembly, re-enacts the second sentence of Section 137.230, RSMo 1959, except that it substitutes for the phrase "In counties having a population of over forty thousand. . .", the phrase "In all counties. . . ."

In an opinion of this office addressed to the Honorable Donald Duncan under date of October 4, 1961, this office concluded that under the second sentence of Section 137.230, RSMo 1959:

" . . . the County Court of St. Charles County, a county having a population over forty thousand, is authorized to employ experts to re-plat and prepare maps and to locate and evaluate real estate in St. Charles County for the purpose of furnishing information of value to the county assessor in securing a full and accurate assessment of all property in the county liable to taxation." [Emphasis ours]

The effect of the change in Section 137.230, RSMo 1959, by H.B. 48, 72nd General Assembly, on this opinion is to extend its conclusion to include all counties and not to limit it to counties having a population of over forty thousand.

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Therefore, it is the opinion of this office that under H.B. 48, 72nd General Assembly, the county court of any county may employ experts to replat and prepare maps to locate and evaluate real estate in said county for the purpose of aiding the county assessor in securing a full and accurate assessment of all taxable property in the county.

Furthermore, under the statute the county court of any county may adopt this method by an "order entered of record" and need not submit the question to the voters at a general election.

The only reference in H.B. 48, 72nd General Assembly to an election is in Section 137.230. There is no reference to an election in Section 137.232. Since it is under the authority of Section 137.232, H.B. 48, 72nd General Assembly, that the county court is authorized to employ experts, the legislature has clearly manifested its intent that no submission to the voters of the county at a general election is required to proceed under the authority of said section. The fact that the Revisor of Statutes has combined Sections 137.230 and 137.232, H.B. 48, 72nd General Assembly, into one section with two paragraphs, known as Section 137.230(1) and (2), has no effect on the intent manifested by the legislature.

CONCLUSION

It is the opinion of this office that under H.B. 48, 72nd General Assembly the county court of any county is authorized to employ experts to replat and prepare maps and to locate and evaluate real estate in said county for the purpose of aiding the county assessor in securing a full and accurate assessment of all taxable property in the county.

Furthermore, it is not necessary for the county court to submit this question to the voters of the county at a general election in order to so proceed.

The foregoing opinion, which I hereby approve, was prepared by my assistant, Jeremiah D. Finnegan.

Yours very truly,

THOMAS F. EAGLETON
Attorney General

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Enc.