

ASSESSMENT:
REASSESSMENT:
REEVALUATION OF REAL PROPERTY:
BALLOTS:

The ballot proposition to be submitted to the voters under Section 137.037, RSMo Cum. Supp. 1965 requires that the dollars to pay for the cost of reevaluation of real property subject to taxation in the county should be expressed in specific figures.

October 3, 1966

OPINION No. 473

Honorable Harold L. Fridkin
County Counselor
Jackson County Courthouse, Suite 202
Kansas City, Missouri 64106



Dear Mr. Fridkin:

This is in response to your request for an opinion dated September 19, 1966, which reads as follows:

"The County Court of Jackson County, Missouri, hereby requests an opinion concerning Section 137.037, Laws of 1965 (Senate Bill No. 295).

On the ballot to be presented to the voters in the November election, pursuant to said statute, is it necessary to state the dollar amount that is to be provided by said levy, or may the ballot be phrased in more general terms, such as '* * *to provide funds to pay the cost of a reevaluation * * *'."

Section 137.037, RSMo Cum. Supp. 1965, authorizes the County Court at any general election to submit to the voters a proposition to authorize a levy of not to exceed two mills on the dollar on the assessed valuation of all tangible property for the purpose of reevaluating all real property subject to taxation in the county. Paragraph 3, subparagraph (1) provides as follows:

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"3.(1) The county court of such county shall prepare and cause to be printed ballots to be used at such election which shall be in substantially the following form:

OFFICIAL BALLOT

Instructions to voters:

To cast a ballot in favor of the proposition submitted upon this ballot place a cross (X) mark in the square opposite the word 'Yes'; to vote against the proposition submitted upon this ballot place a cross (X) mark in the square opposite the word 'No!.

Shall the following be adopted:

Proposition to authorize the county court to levy a tax not to exceed twenty cents on the hundred dollars of assessed valuation on all property taxable by the county, for one year to provide _____ dollars to pay the cost of a reevaluation of all real property subject to taxation by the county.

Yes

No

It will be observed that the form of the ballot provides for the amount in dollars the county is submitting to the voters to pay the cost of such reevaluation of the real property. This indicates a clear legislative intent that the voters should be advised on the official ballot the amount of money which the county deems necessary to pay the cost of such reevaluation of the real property. We believe that the validity of an election which did not provide for such number of dollars in the ballot proposition to be submitted to the voters would be placed in grave jeopardy. The Legislative intent is manifest from the language used in the statute.

CONCLUSION

It is the opinion of this office that the ballot proposition to be submitted to the voters under Section 137.037, RSMo Cum. Supp.

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1965, requires that dollars to pay for the cost of a reevaluation of real property subject to taxation in the county should be expressed in specific figures.

The foregoing opinion which I hereby approve was prepared by my Assistant, J. Gordon Siddens.

Yours very truly,



NORMAN H. ANDERSON
Attorney General