

RECORDS:

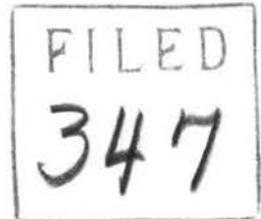
BOARD OF EQUALIZATION:

The records of the county boards of equalization are public records, open to public inspection during business hours, and under such reasonable rules and conditions as proper authority may require.

OPINION NO. 347

October 19, 1967

Honorable Charles B. Adams
Prosecuting Attorney
Adair County Courthouse
Kirksville, Missouri



Dear Mr. Adams:

This opinion is prepared to respond to your question whether any person has the right to examine the records of the county board of equalization.

Section 109.180, RSMo Supp. 1965, reads as follows:

"Except as otherwise provided by law, all state, county and municipal records kept pursuant to statute or ordinance shall at all reasonable times be open for a personal inspection by any citizen of Missouri, and those in charge of the records shall not refuse the privilege to any citizen. Any official who violates the provisions of this section shall be subject to removal or impeachment and in addition shall be deemed guilty of a misdemeanor and upon conviction shall be punished by a fine not exceeding one hundred dollars, or by confinement in the county jail not exceeding ninety days, or by both the fine and the confinement."

This section (supra) declares all records of the state, county and municipalities to be "public records" except where otherwise provided by law. Public records are available for public inspection during business hours and under reasonable circumstances.

A careful reading of the statutes creating the board of equalization and enumerating its powers and functions do not provide for a cloak of confidentiality.

Honorable Charles B. Adams

We see no distinction to be made between an inquiring newspaper reporter and a private citizen when the subject of inquiry is a "public record."

Accordingly, we conclude the records of the county board of equalization are public records available for public inspection subject to this right being exercised during business hours and under such reasonable rules and conditions as may be imposed by proper authority.

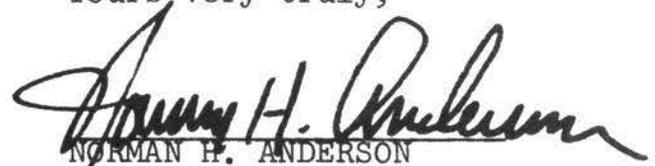
CONCLUSION

It is our opinion that:

The records of the county board of equalization are public records open to public inspection pursuant to Section 109.180, RSMo Supp. 1965.

The foregoing opinion, which I hereby approve, was prepared by my assistant Richard C. Ashby.

Yours very truly,


NORMAN H. ANDERSON
Attorney General