

December 19, 1969

OPINION LETTER NO. 480

Honorable A. Basey Vanlandingham  
State Senator  
19th District  
Columbia, Missouri 65201



Dear Senator Vanlandingham:

This opinion is in response to your request seeking valuation guidelines for school buildings and school personal property to be used in the apportionment of property pursuant to Section 162.031, RSMo Supp. 1967, resulting from the annexation by the City of Columbia of adjacent school property belonging to other districts.

The information required to accurately value the annexed districts' property should be readily available, thus eliminating a need for extensive revaluation. Section 162.301, RSMo Supp. 1967, a statutory provision enumerating the duties of officers of six director school districts, provides, in part, that:

"4. The president and secretary, except as herein specified, shall perform the same duties and be subject to the same liabilities as the presidents and clerks of the boards of common school districts."

Section 162.821, RSMo Supp. 1967, stating some of the duties of the district clerk of a common school district, provides, in part, that:

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"He shall transmit to the county superintendent, on or before the fifteenth day of July in each year, a report embracing the following items:

\* \* \* \* \*

(6) Estimated value of school property owned and managed by the district; . . ."

Thus, regardless of the form of school district organization extant, a value must be reported annually for the districts' buildings and personal property.

Thus, according to these statutory provisions, records should be available to the districts from which the land was annexed and the annexing district indicating the 1969 valuation placed upon the property owned and managed by the school districts containing the annexed lands. Such valuation, when reported, should reflect the actual value of the school districts' property. The valuation should be determined by some recognized appraisal method which determines actual value of the property. For settlement purposes, the value of school property reported pursuant to Section 162.821, RSMo Supp. 1967, should be adjusted by whatever means of valuation are employed by the district or by an accepted method of valuation in order to represent its true current worth. There is no statutory requirement that a particular method of valuation be used. The resulting figure, representing the value of the property at the time of annexation, should then be used for apportionment purposes.

Very truly yours,

JOHN C. DANFORTH  
Attorney General