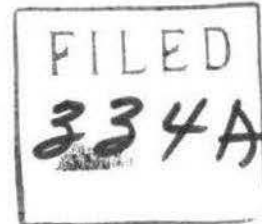


Answer by letter-Wood

September 16, 1970

OPINION LETTER NO. 334A

Mr. Jim T. Reid
County Counselor
Jackson County
Suite 202, Court House
Kansas City, Missouri 64106



Dear Mr. Reid:

You have requested a clarification of our Opinion No. 334 of 1970 on the subject of assessments of improved real property with the following questions:

- "1. Where a property has been correctly assessed as an improved property in previous years and where because of clerical and or data processing error the assessed value of the improvement is stricken from the total assessed value, is it permissible to proceed with the issuance of an additional bill for the improvement only for the escaping year even though a tax bill for land only had been issued and paid by the property owner?
- "2. Where an improvement has been picked up and the owner of the property has been furnished with a proper Raise Notice providing for appeal if he feels aggrieved and where no such appeal was made but there was clerical and or data processing error the improvement raise was not added to the data processing record, can the bill be issued subsequently for the improvement only for the year of escape?"

We assume that your questions refer to clerical or data processing errors occurring within the assessor's office, and with

Mr. Jim T. Reid

this assumption, we see no reason to depart from the result reached in our earlier opinion. In both situations described in your questions as set out above, the assessment of real property by the assessor for a particular tax year has been completed and the assessor's book delivered to the county court as provided in Section 137.245, RSMo. The assessor thereafter has no power to change this assessment.

". . . Also, the assessor is required to make out and return to the county court, by January 2d, [now May 31] a verified copy of his assessor's book (section 9800 . . .) [now Section 137.245, RSMo]; and the return of this book to the county clerk's office completes the assessment and terminates his jurisdiction. . . ." (Wymore v. Markway, 89 S.W.2d 9, 13 (Mo. 1935))

The Supreme Court of Missouri has held that a county clerk cannot increase the assessor's valuation of land following the annual delivery of the assessor's book to the county court because the county clerk had no such authority conferred upon him by law. (State ex rel. Teare v. Dungan, 177 S.W. 604, 609 (Mo. 1915)). By the same token, we are unaware of any authority conferred by law upon the assessor to increase his own assessments following the statutorily required delivery of the assessor's book to the county court. The County Board of Equalization (Section 138.100, RSMo) and the State Tax Commission (Sections 138.380 and 138.460, RSMo) may have such authority, but this authority must be exercised during the particular tax year. Your questions appear to relate to errors discovered in a subsequent year, and in that circumstance, we do not believe the assessment can be increased by any officer or body.

Yours very truly,

JOHN C. DANFORTH
Attorney General